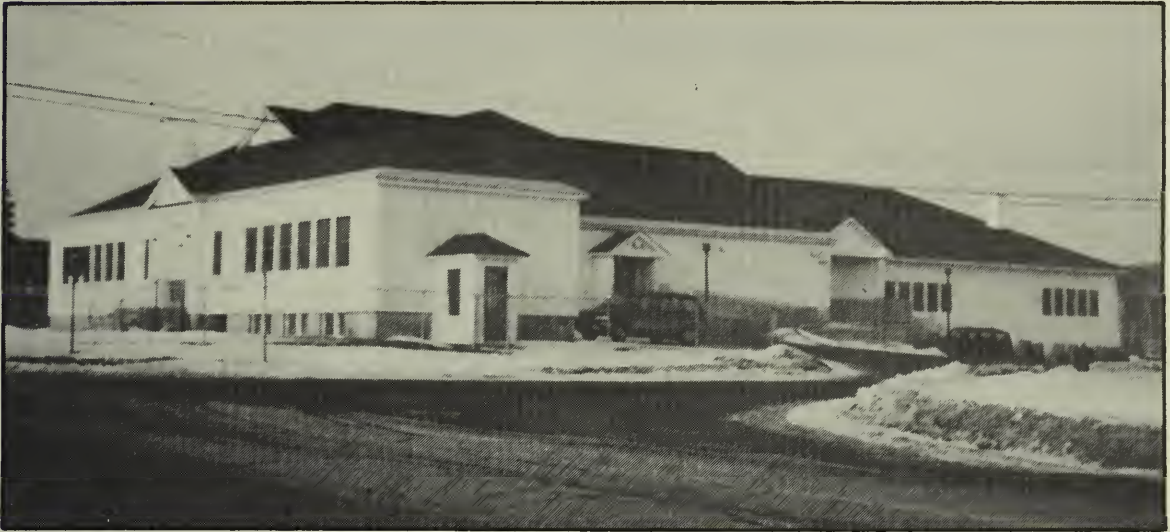


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ANNUAL REPORT



MILAN, N.H.

FOR THE YEAR ENDING
DECEMBER THIRTY-FIRST

1991



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ANNUAL REPORT

OF THE

TOWN OFFICERS

OF THE TOWN OF

MILAN, N. H.

FOR THE
YEAR ENDING DECEMBER 31,
1991

SMITH & TOWN PRINTERS
42 Main Street
Berlin, New Hampshire 03570

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TOWN OFFICERS 1991-92

		Term Expires
Board of Selectmen	Ernest A. Miner	1992
	Rodney A. Young	1993
	David S. Woodward	1994
Moderator	Ronald S. Hawkins	1993
Town Clerk	Patricia Hall	1992
Tax Collector	Patricia Hall	
Treasurer	Linda Metayer	1992
Road Agent	John E. Gleason	1992
Supervisors of Checklist	Shirley Amero	1996
	Flora Day	1992
	Sandra Trottier	1994
Chief of Police	Gregory A. Bisson	1992
Library Trustees	Lois Alger	1993
	Geraldine Hamlin	1994
	Janet Biggart (resigned)	1992
	Claudia Daniels (appointed)	
Trustee of Trust Funds	Jennifer John	1993
	Dawn Miner	1994
	Diane Rodger (appointed)	1992
Cemetery Trustees	Leonard Gallagher	1992
	Robert S. Biggart	1993
	Raymond Paradis	1994
Fire Chief	Terrence Sylvester	
Civil Defence Officer	William S. Hamlin	
Health Officer	William S. Hamlin	
Building Inspector	Oscar Bouchard	

Town of Milan, New Hampshire

Planning Board	Tod Hall	1993
	Clifford Tankard	1994
	Joseph Lorden	1994
	Susan Tardiff	1992
	David S. Woodward	1992
Zoning Board of Adjustment	Michelle Bernard	1993
	Robert McAllister	1992
	Robert Gagnon	1994
	Robert Gauthier	1992
	David S. Woodward	1992

TOWN CLERK'S OFFICE HOURS

Monday.....9:00 am - 12:00 pm
 1:00 pm - 4:00 pm
 6:00 pm - 8:00 pm

Tuesday.....9:00 am - 12:00 pm
 1:00 pm - 4:00 pm

Thursday.....1:00 pm - 4:00 pm
 6:00 pm - 8:00 pm

SELECTMEN'S OFFICE HOURS

Monday.....7:00 pm - 9:00 pm

Every other Monday during June,
 July and August

Wednesday.....6:00 pm - 9:00 pm
 Administrative Assistant only

WARRANT

To the inhabitants of the Town of Milan, in the County of Coos and the State of New Hampshire, qualified to vote in Town affairs:

You are hereby notified to meet at the Milan Village School gym on the 10th day of March, 1991 at 6:30 pm to act on the following subjects:

1. To choose all Town Officers for the year.
2. To see if the Town is in favor of amending the existing Zoning Ordinance by striking it in its entirety and substituting in its place the proposed recodified and amended Zoning Ordinance as proposed by the Milan Planning Board. (Voting will be by written ballot.)
3. To see if the Town will vote to raise and appropriate \$8000 for M & D Ambulance Service.
4. To see if the Town will vote to raise and appropriate \$3000 for the M & D Ambulance capital reserve fund.
5. To see if the Town will vote to endorse the decision of the Board of Selectmen to adopt the Uniform Chart of Accounts as the Town's system of bookkeeping.
6. To see if the Town will vote to raise and appropriate \$62,225 for general government.
7. To see if the Town will vote to raise and appropriate \$13,000 for the Police Department.
8. To see if the Town will vote to raise and appropriate \$13,000 for the Fire Department.
9. To see if the Town will vote to raise and appropriate \$12,000 for the purchase of a pumper truck and for modifications and improvements to existing trucks, and to authorize withdrawal from the fire truck capital reserve fund the sum of \$12,000.
10. To see if the Town will vote to raise and appropriate \$3000 for the fire truck capital reserve fund.
11. To see if the Town will vote to raise and appropriate \$83,373 for road and bridge maintenance and street lighting.

12. To see if the Town will vote to raise and appropriate \$25,000 for solid waste disposal.
13. To see if the Town will authorize the Selectmen to bill residents quarterly for municipal solid waste pickup, and to employ withholding of services and tax lien procedures to assure collection of payments.
14. To see if the Town will vote to raise and appropriate \$62,000 for municipal garbage pickup.
15. To see if the Town will vote to raise and appropriate \$1200 to defray the expenses of adopting a system for assigning street names and numbers to all public and private ways in the Town, as authorized by RSA 231:133a.
16. To see if the Town will vote to authorize the Selectmen to engage the services of an appraisal company to reassess the ratable estates in the Town of Milan, and to raise and appropriate \$27,000 in 1992, and the balance in 1993 to defray the cost of the project.
17. To see if the Town will vote to raise and appropriate \$10,000 as a capital reserve fund for the reassessment of the ratable estates of the Town, and to direct the Selectmen to comply with the order of the Bureau of Tax and Land Appeals for reassessment in a timely manner.
18. To see if the Town will vote to authorize the Selectmen to reassess all ratable estates in the Town of Milan, and to raise and appropriate \$20,000 in 1992 and the balance in 1993 to defray the cost of the project.
19. To see if the Town will vote to have the accounts of the Town audited every other year, starting with the 1992 fiscal year.
20. To see if the Town will vote to raise and appropriate \$1500 for the Fire Department, to be contingent on the Dummer Town Meeting ratifying the proposed contract for fire protection by the Milan Fire Department.
21. To see if the Town will vote to accept the balance of the budget as prepared by the Selectmen and raise and appropriate \$75,656 for this purpose, which is exclusive of preceding articles.
22. To see if the Town will authorize the Selectmen to sell timber and gravel from Town owned woodlots.

23. To see if the Town will authorize the Selectmen to dispose of all surplus Town property, exclusive of real estate, through public auction or other means.
24. To see if the Town will vote to authorize the Selectmen to convey real estate taken by the Town in default of redemption from a tax sale and to sell such property as justice sees fit and to convey such property by deed.
25. To see if the Town will vote to authorize the Selectmen to accept, on behalf of the Town, and the Library Trustees, on behalf of the Library, any or all gratis funds or other gifts which may now or hereinafter be forthcoming from private individuals, corporations, or any agency and to expend same for such projects as they may designate.
26. To see if the Town will vote to authorize the Selectmen to borrow money in anticipation of taxes and garbage payments.
27. To see if the Town will vote to allow the Tax Collector to accept payments in advance of the Property and Yield Tax Warrants.
28. To see if the Town will vote to accept trust funds.
29. To see if the Town will vote to authorize the Selectmen to be agents to expend of the Ambulance and Fire Truck Capital Reserve Funds.
30. To see if the Town will vote to reclassify to Class VI the so-called Herb Weiss road.
31. To conduct any other business which may legally come before this meeting.

The polls will be open from 1:00 PM to 7:30 PM.

Given under our hands and seal this 20th day of February in the year of our Lord, nineteen hundred and ninety-one.

MILAN BOARD OF SELECTMEN

Ernest A. Miner

Rodney A. Young

David S. Woodward

BUDGET OF THE TOWN OF MILAN, NEW HAMPSHIRE

Purposes of Appropriations	Appropriation Fiscal Year 1991	Actual Expenditures 1991	Appropriations Ensuing Fiscal Year 1992
GENERAL GOVERNMENT:			
Town Officer's Salary.....	25,000.00	18,835.00	25,000.00
Town Officer's Expenses.....	8,000.00	7,365.00	8,000.00
Election and Registration Expenses.....	800.00	849.00	3,200.00
Cemeteries.....	7,000.00	6,108.00	6,800.00
General Government Buildings..	6,000.00	7,655.00	8,000.00
Reappraisal of Property.....	4,500.00	2,854.00	27,000.00
Planning and Zoning.....	2,400.00	1,228.00	1,200.00
Legal Expenses.....	3,000.00	1,401.00	3,000.00
NHMA.....	500.00	500.00	500.00
Professional Audit.....	4,500.00	0.00	3,000.00
Abatements and Refunds.....	5,000.00	1,362.00	
North Country Council.....	1,000.00	931.00	1,025.00
Computer Expense.....	2,000.00	1,982.00	1,000.00
Trust Fund Software.....			1,500.00
PUBLIC SAFETY:			
Police Department.....	10,000.00	11,505.00	13,000.00
Fire Department.....	13,000.00	14,277.00	13,000.00
Civil Defense.....	400.00	0.00	400.00
HIGHWAYS, STREETS & BRIDGES:			
Town Maintenance.....	55,000.00	62,329.00	56,000.00
Street Lighting.....	5,250.00	5,204.00	5,250.00
Block Grant.....	20,882.00	20,882.00	22,123.00
SANITATION:			
Solid Waste Disposal.....	25,500.00	23,000.00	25,000.00
Curbside Pickup.....			62,000.00
HEALTH:			
M & D Ambulance Service.....	6,000.00	8,688.00	8,000.00
Animal Control.....	2,000.00	1,028.00	1,500.00
Vital Statistics.....	500.00	411.00	500.00
Milan Home Nursing Program....	3,000.00	3,000.00	3,000.00
AV Mental Health Center.....	1,080.00	1,080.00	1,206.00
WELFARE:			
General Assistance.....	1,000.00	1,494.00	4,000.00
Community Action Program.....	1,000.00	1,000.00	1,100.00

BUDGET (CONTINUED)

CULTURE AND RECREATION:

Library.....	2,000.00	1,605.00	2,500.00
Park and Recreation.....	3,600.00	2,946.00	3,000.00
Patriotic Purposes.....	100.00	135.00	150.00

DEBT SERVICE:

Interest Expense - Bonds & Notes.....	10,000.00	10,525.00	10,000.00
Principal Expense - Notes & Bonds.....	9,200.00	9,200.00	9,200.00

CAPITAL OUTLAY:

Ambulance Capital Reserve.....	3,000.00	3,000.00	3,000.00
Firetruck Capital Reserve.....	3,000.00	3,000.00	3,000.00
Defibrillator.....	5,000.00	5,000.00	
Copier.....			1,300.00
Fire Truck Purchase etc.....			12,000.00

MISCELLANEOUS:

Viger/Rodger Claim.....			12,000.00
Street name project.....			1,200.00
Insurance.....	18,000.00	17,193.00	20,000.00
Unemployment Compensation.....	300.00	100.00	300.00
Timber Management.....	2,000.00	1,670.00	500.00
Fire Department Supplemental...			1,500.00
FICA and Fed Withholding.....		4,239.00	5,000.00

TOTAL APPROPRIATIONS.....	\$270,512.00	\$263,581.00	\$389,954.00
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LESS: AMOUNT OF ESTIMATED

REVENUES, EXCLUSIVE OF TAXES	\$240,539.61
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AMOUNT OF TAXES TO BE

RAISED.....	\$149,414.39
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COUNTY ASSESSMENT.....	153,131.00
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SCHOOL ASSESSMENT.....	860,381.00
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TOTAL TAX ASSESSMENT.....	\$1,162,926.39
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ESTIMATED TAX RATE.....	\$53.12
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BUDGET (CONTINUED)

Source of Revenue	Estimated Revenue 1991	Actual Revenue 1991	Estimated Revenue 1992
TAXES:			
Yield Taxes.....	16,000.00	21,691.77	16,000.00
Interest and Penalties on Taxes.....	8,000.00	11,798.00	9,000.00
Current Use Change Tax.....	2,000.00	0.00	2,000.00
INTERGOVERNMENTAL			
REVENUES - STATE:			
Shared Revenue - Block Grant....	26,241.28	30,814.16	30,813.67
Highway Block Grant.....	20,882.00	20,882.00	22,123.47
Railroad Tax.....	200.00	172.64	150.00
Reimb. State-Federal Forest Land	4,500.00	1,605.00	4,000.00
LICENSES AND PERMITS:			
Motor Vehicle Permit Fees.....	95,000.00	94,375.00	90,000.00
Dog Licenses.....	1,100.00	1,203.50	1,200.00
Licenses, Permits & Filing Fees.	1,500.00	164.00	500.00
CHARGES FOR SERVICES:			
Income from Departments.....	5,000.00	5,563.00	5,000.00
Rent of Town Property.....	500.00	620.00	800.00
MISCELLANEOUS REVENUES:			
Interest on Deposits.....	10,000.00	9,593.00	8,000.00
Sale of Town Property.....	500.00	350.00	500.00
Unclassified Rev.....		7,190.00	2,000.00
Sale of Timber Stumpage.....	12,000.00	5,734.00	6,000.00
M & D Defib Reimbursement.....		1,386.25	
OTHER FINANCING SOURCES:			
Dummer Fire Contract Payment....			1,500.00
Fire Truck Capital Reserve.....			12,000.00
Fund Balance.....	20,000.00	5,936.03	28,952.47
TOTAL REVENUES AND CREDITS.....	\$223,423.28	\$219,078.35	\$240,539.61

PROJECTED TAX RATE

Net Valuation = \$21,892,786 = 21,892.79 thousands (tax rate is per thousand dollars valuation)

Tax impact of \$1000 appropriation = $1000/21,893 = \$.0457$, or 4.57 cents per thousand dollars valuation

One dollar of tax rate pays for \$21,881 of net spending

Town portion of tax rate = $\$149,414/\$21,893 = \$6.82/\text{thousand}$

County portion of tax rate = $\$153,131/\$21,893 = \$6.99/\text{thousand}$

School portion of tax rate = $\$860,381/\$21,893 = \$39.30/\text{thousand}$

Projected total tax rate for 1992 based on all warrant articles passed at maximum values:

Town.....	\$6.82
County.....	6.99
<u>School.....</u>	<u>39.30</u>
Total.....	\$53.12

1991 rate.....\$48.87

To calculate the impact of any warrant article on the final tax rate, divide the dollar cost of that article by \$21,893. For example, the budget calls for \$13,000 for fire protection. If we could remove that expense, we could subtract $\$13,000/\$21,893$ or \$0.59 from the tax rate. For the average family, whose 1989 average valuation was \$26,400, that would equal a savings of \$26.4 (thousands) X \$0.59 = \$15.68. Looking at it another way, the cost to the average (assessed) family for the fire protection provided by the Town is only \$15.68 per year. This is one way budgets get out of hand; the cost of any one line item often is a good deal-sometimes even a bargain-but when all the line items are added up, the total cost is depressing.

The secret to lowering tax rates, if that is the only consideration, is either to lower spending, which necessarily means curtailment of services, or to increase total valuation without increasing Town costs proportionately, which implies nonresidential development. You, the voters of Milan, must decide where your priorities lie, and how much you value the intangible services your tax dollars support, and how much the character you want the Town to have is worth in dollars.

BALANCE SHEET

For the Year Ended December 31, 1991

ASSETS

Cash:	
General Fund.....	253,051.37
Boundary Account.....	7,344.65
Nansen Ski Jump Account.....	0.00
Timber Management Account.....	246.87
 TOTAL CASH.....	 260,642.89
Capital Reserve Funds:	
Fire Truck Replacement.....	16,853.18
Ambulance Replacement.....	19,094.47
 TOTAL CAPITAL RESERVE FUNDS.....	 35,947.65
Accounts Due to the Town:	
Welfare Lien, Frederick Bailey Assistance..	513.35
Welfare Lien, John Onofrio Assistance.....	2,210.35
 TOTAL ACCOUNTS DUE TO THE TOWN.....	 2,723.70
Unredeemed Taxes From Tax Sale On	
Levy of 1990.....	31,502.20
Prior years	10,627.71
 TOTAL UNREDEEMED TAXES.....	 42,129.91
Uncollected Taxes (Including all Taxes):	
Levy of 1991.....	486,789.09
Previous Years.....	745.40
 TOTAL UNCOLLECTED TAXES.....	 487,534.49
 TOTAL ASSETS.....	 \$828,978.64
 Fund Balance - December 31, 1990.....	 5,936.03
Fund Balance - December 31, 1991.....	28,952.47
 Change in Financial Condition.....	 23,016.44

BALANCE SHEET

For the Year Ended December 31, 1991
(Continued)

LIABILITIES

Accounts Owed by the Town:	
Timber Management Account.....	246.87
Boundary Account.....	7,344.65
Nansen Ski Jump Account.....	0.00
School District Taxes Payable.....	728,887.00
Loans.....	27,600.00
TOTAL ACCOUNTS OWED	
BY THE TOWN.....	764,078.52
Capital Reserve Funds:	
Fire Truck Replacement.....	16,853.18
Ambulance Replacement.....	19,094.47
TOTAL CAPITAL RESERVE FUNDS.....	35,947.65
TOTAL LIABILITIES.....	800,026.17
FUND BALANCE - CURRENT SURPLUS.....	28,952.47
GRAND TOTAL.....	828,978.64

SCHEDULE OF TOWN PROPERTY

As of December 31, 1991

Description	Value
Town Halls, Lands and Buildings.....	325,000
Town Hall Furniture and Equipment.....	25,000
Library Furniture and Equipment.....	2,500
Police Department Equipment.....	3,500
Fire Department Lands and Buildings.....	6,000
Fire Department Equipment.....	40,000
Highway Department Equipment.....	2,000
Schools, Land and Building, Equipment.....	1,250,000
110 acres @ L18, R4, D2.....	19,250
90 acres @ L18, R7, D2.....	15,750
220 acres @ L16, R7, D2 & L13, R1, D2.....	42,750
208 acres @ L19, & L20, R7, D2.....	26,000
58 acres @ Pt. L1, R6, D1.....	12,800
Ambulance and Equipment.....	28,000
TOTAL.....	1,798,550

TREASURER'S REPORT

Balance as of Jan. 1, 1991.....		\$211,069.68
Patricia Hall, Tax Collector		
Property Tax 1991.....	\$575,702.38	
Property Tax Interest 1991.....	1,366.07	
Property Tax 1990.....	238,598.31	
Property Tax Interest 1990.....	7,853.20	
Redeemed Taxes 1988, 89, 90.....	52,779.48	
Tax Lien Fees	2,394.50	
Over Payments.....	117.37	
Current Land Use Fees.....	0.00	
Yield Taxes	21,691.77	
Yield Taxes Interest.....	184.23	
TOTAL.....		\$900,687.31
Patricia Hall, Town Clerk		
1989 Auto Permits.....	94,375.00	
Dog Licenses.....	1,203.50	
UCC Filings.....	661.79	
Titles.....	180.00	
Vital Statistics.....	557.00	
History and Cookbooks.....	296.70	
Miscellaneous.....	100.50	
TOTAL.....		\$97,374.49
State of New Hampshire		
Shared Revenue.....	30,814.16	
Block Grant.....	20,882.00	
State of N.H. Reimb.....	1,366.40	
TOTAL.....		\$53,062.56
U.S. Government		
National Forest Remittance.....	411.00	
Germaine Doucette - Boat Permit Fee Agent..	530.96	

TREASURER'S REPORT
(continued)

Income From Departments		
Dummer-Fire Appropriations.....	2,000.00	
Dummer- Recreation Appropriation.....	250.00	
Insurance - Police Reports.....	25.00	
Highway Dept - Surplus inv.....	100.00	
Planning Board.....	960.55	
Berlin District Court.....	200.00	
M&D payments.....	2052.93	
	<hr/>	
TOTAL.....		\$5,588.48
Sale of Town Property		
Wood Stumpage - James Gagnon.....	5,734.00	
Cemetery Lots.....	200.00	
Miscellaneous.....	150.00	
	<hr/>	
TOTAL.....		\$6,084.00
Miscellaneous Receipts		
Pistol Permits.....	124.00	
M&D Defib Reimbursement.....	1386.25	
Rent of Town Hall.....	620.00	
Closeout of Ski Jump Account.....	4,340.24	
Payment from Trust Funds.....	2,403.81	
Interest in Checking Account.....	9,593.00	
	<hr/>	
TOTAL.....		\$18,467.30
TOTAL AVAILABLE CASH.....		\$1,293,275.78
LESS SELECTMEN'S ORDERS.....		\$1,040,224.41
BALANCE DECEMBER 31, 1991.....		\$253,051.37

REPORT OF TRUST AND CAPITAL RESERVE FUNDS OF THE TOWN OF MILAN ON DECEMBER 31, 1991

Date of Creation	Name of Trust Fund	Purpose of Trust Fund	How Invested	PRINCIPAL			INCOME			Total Of Principal & Income	
				Balance Beginning Year	New Funds Created	Balance End Year	Income During Year	Expended During Year	Balance End Year		
CEMETERY FUNDS:											
Various	Various	Various	Various	56,062.75	56,062.75	21,234.73	4,150.13	2,839.51	22,545.35	78,608.10	
02-08-91	Robert Smith	Perpetual care	Savings Acct		200.00	200.00	9.87		9.87	209.87	
07-30-91	Damon Robinson	Perpetual care	Savings Acct		200.00	200.00	4.46		4.46	204.46	
12-31-91	Virginia Vashaw	Perpetual care	Savings Acct		600.00	600.00	0.00		0.00	600.00	
Totals A/C Cemetery Funds				56,062.75	1,000.00	57,062.75	21,234.73	4,164.46	2,839.51	22,559.68	79,622.43
SCHOOL LIBRARY FUND:											
06-25-75	David H. Enman	Purch. of Books	Savings Acct								
	School Library		and C.D.	1,000.00		354.67	90.03		444.70	1,444.70	
Totals A/C School Library Fund				1,000.00		354.67	90.03		444.70	1,444.70	
MEMORIAL FUND:											
03-11-79	Carmen Onofrio	Perpetual Care									
	Memorial Lot		Savings Acct	405.07		52.82	23.65	25.00	51.47	456.54	
Totals A/C Memorial Fund				405.07		52.82	23.65	25.00	51.47	456.54	

Town of Milan, New Hampshire

Date of Creation Trust Fund BEAUTIFICATION FUND:	Purpose of Trust Fund	How Invested	PRINCIPAL			INCOME			Total Of Principal & Income	
			Balance Beginning Year	New Funds Created	Balance End Year	Balance Beginning Year	Income During Year	Expended During Year		Balance End Year
03-11-79 Town of Milan	Beautification of Town	Savings Acct. and C.D.	3,284.95	341.38	3,626.33	847.20	363.32	564.83	645.69	4,272.02
Totals A/C Beautification Fund			3,284.95	341.38	3,626.33	847.20	363.32	564.83	645.69	4,272.02
TOTALS			60,752.77	1,341.38	62,094.15	22,489.42	4,641.46	3,429.34	23,701.54	85,795.69
03-11-86 Town of Milan	Ambulance Replacement	Savings Acct.	11,000.00	6,000.00	17,000.00	1,190.51	903.96		2,094.47	19,094.47
TOTALS			11,000.00	6,000.00	17,000.00	1,190.51	903.96		2,094.47	19,094.47
03-11-86 Town of Milan	Fire Truck Replacement	Savings Acct.	12,000.00	3,000.00	15,000.00	1,125.42	727.76		1,853.18	16,853.18
TOTALS			12,000.00	3,000.00	15,000.00	1,125.42	727.76		1,853.18	16,853.18
TOTALS			23,000.00	9,000.00	32,000.00	2,315.93	1,631.72		3,947.65	35,947.65

**TAX COLLECTOR'S REPORT
SUMMARY OF TAX ACCOUNTS
Fiscal Year Ended December 31, 1991**

DR.

	----- LEVIES OF -----	-----
Uncollected Taxes - Beginning of Fiscal Year: (1)	1992	1991 Prior
Property Taxes.....		\$239,574.64
Resident Taxes.....		
Land Use Change Tax.....		
Yield Taxes.....		846.67
Taxes Committed to Collector:		
Property Taxes.....	1,061,050.75	
Resident Taxes.....		
Land Use Change Tax.....		
Yield Taxes.....	22,040.17	
Added Taxes:		
Property Taxes.....	2,010.98	100.06
Resident Taxes.....		
Yield Taxes.....		
Overpayments: (2)		
a/c Property Taxes.....	117.37	
a/c Resident Taxes.....		
a/c Yield Taxes.....		
Interest Collected on		
Delinquent Taxes.....	1,366.07	7,853.20
Penalties Collected on		
Resident Taxes.....		
 TOTAL DEBITS.....	 \$1,086,585.34	 \$248,374.57

**TAX COLLECTOR'S REPORT
SUMMARY OF TAX ACCOUNTS
Fiscal Year Ended December 31, 1991**

CR.

Remitted to Treasurer During Fiscal Year:	----- 1992	LEVIES OF 1991	----- Prior
Property Taxes.....		\$575,819.75	\$238,598.31
Resident Taxes.....			
Land Use Change Tax.....			
Yield Taxes.....		21,590.50	101.27
Interest on Taxes.....		1,366.07	7,853.20
Penalties on Resident Tax....			
Abatements Allowed:			
Property Taxes.....		1,019.93	1,076.39
Yield Tax.....			
Uncollected Taxes End of Fiscal Year:			
Property Taxes.....		486,339.42	
Resident Taxes.....			
Land Use Change Tax.....			
Yield Taxes.....		449.67	745.40
TOTAL CREDITS.....		\$1,086,585.34	\$248,374.57

- (1) These uncollected balance should be the same as last years's ending balances.
- (2) Overpayments should be included as part of regular remittance items.

**TAX COLLECTOR'S REPORT
SUMMARY OF TAX SALE/TAX LIEN ACCOUNTS
Fiscal Year Ended December 31, 1991**

DR.

	- - Tax Sale/Lien on Account of 1990	Levies of 1989	- - Prior
Balance of Unredeemed Taxes Beginning of Fiscal Year.....		\$24,339.79	\$11,396.40
Taxes Sold/Executed to Town During Fiscal Year.....	52,154.21		
Interest Collected After			
Sale/lien Execution.....	776.92	2,934.38	3,217.61
Redemption Cost.....	2,608.71		65.00
TOTAL DEBITS.....	\$55,539.84	\$27,274.17	\$14,679.01

CR.

Remittance to Treasurer During Fiscal Year;			
Redemptions.....	20,652.01	16,304.01	8,804.47
Interest & Cost After Sale...	3,385.63	2,934.38	3,282.61
Abatements During Year.....			
Deeded to Town During Year.....			
Unredeemed Taxes End of Year.....	31,502.20	8,035.78	2,591.93
TOTAL CREDITS.....	\$55,539.84	\$27,274.17	\$14,679.01

MANAGEMENT LETTER

Board of Selectmen
Town of Milan
Milan, New Hampshire 03588

In planning and performing our audit of the financial statements of the Town of Milan, New Hampshire for the year ended December 31, 1990 we considered the Town's internal control structure to determine our auditing procedures for the purpose of expressing an opinion on the financial statements and not to provide assurance of the internal control structure.

However, during our audit we became aware of several matters that are opportunities for strengthening internal controls and operating efficiency. This letter does not affect our report dated January 8, 1992 on the financial statements of the Town of Milan, New Hampshire.

Our following remarks are being made in the hope that they will improve existing procedures and are in no way a criticism of Town personnel.

1. Consider Federal Deposit Insurance Limitations when Selectmen choose Town's Bank Depositories.

Public entity deposits are presently insured up to \$100,000.00 for non-interest bearing checking accounts and up to \$100,000.00 for interest bearing accounts, such as, NOW accounts, certificate of deposits etc.

Some New Hampshire banks, but certainly not all, are experiencing difficult financial times.

If the Selectmen have any reservations about the financial well-being of their depository banks, the Town officials should either obtain a pledge of Bank Government securities to collateralize the Town's excess deposits, or consider transferring excess uninsured funds to other banks.

2. Adopt a Formal Policy on Competitive Bidding

The Town presently seeks competitive bids on certain contracts but has no formal written bid policy.

Recommendation

The Selectmen should consider adopting a formal written bid policy that stipulates cut-off amounts for oral bid requests, written bid requests, and advertised bids.

3. All Cash Accounts Belonging to the Library Fund Should be Included in its Financial Statement

There are several cash accounts which are not included in the annual report of the library fund. We were unable to examine those cash accounts.

Recommendation

The financial statements of the Library Fund should present the activities of all cash accounts that belong to the Library.

4. Record Accounts Receivable of Ambulance Fund

Presently the revenue of the Ambulance Fund is recognized only on a cash basis.

Recommendation

The Ambulance Fund should record as revenue its year-end accounts receivable and also prepare a supporting detailed list. Bad debt write-offs should be approved by the appropriate authority.

5. Improve Internal Control over Cemetery Committee Fund

During our audit of the Cemetery Committee Fund, we incurred some difficulty due to the lack of adequate supporting financial records.

Recommendation

The Cemetery Committee should make available to the auditor the following items at year end:

1. Cash Book (s)
2. Journal
3. Bank statements for the entire year and two months after year end.

4. All cancelled and voided checks for the year.
5. Supporting Documents for income and expenses.

6. Review Detail List of Property Taxes Receivable at Year-End for Accuracy

There were some discrepancies at year-end between the Tax Collector's property taxes receivable detail list and the Tax Collector's report.

Recommendation

The ending balance of property taxes receivable on the Tax Collector's report should be reconciled with the computer generated detail trial balance on a regular basis so that discrepancies, if any, can be resolved in a timely fashion.

We extend our thanks to the officials and employees of the Town for their assistance during the course of our audit.

Very truly yours,

Kyeong Whan Kim, C.P.A.

January 8, 1992

DETAILED STATEMENT OF EXPENDITURES

TOWN OFFICERS' SALARIES

BETTY DUBE	ADMIN. ASS'T	1,355.98
CLIFFORD TANKARD	PLANNING BOARD	300.00
DAVID WOODWARD	SELECTMAN	1,000.00
DAWN MINER	TRUSTEE	350.00
DIANE RODGER	TRUSTEE	350.00
ERNIE MINER	SELECTMAN	1,000.00
FLORA DAY	SUPERVISOR	180.00
GWEN BROWN	TAX COLL. ASS'T	127.28
JENNIFER JOHN	TRUSTEE	525.00
JOE LORDEN	PLANNING BOARD	300.00
LINDA METAYER	TREASURER	813.10
NONA CORDWELL	ADMIN. ASS'T	564.16
OLIVE HANCOCK	SEC'Y PLANNING BOARD	151.37
OSCAR BOUCHARD	BUILDING INSPECTOR	500.00
PATRICIA HALL	CLERK - TAX COLLECTOR	8,815.23
RODNEY YOUNG	SELECTMAN	1,000.00
RUTH SIAS	DEP. CLERK - TAX COLL.	543.35
SANDRA TROTTIER	SUPERVISOR	180.00
SHIRLEY AMERO	SUPERVISOR	180.00
SUE TARDIFF	PLANNING BOARD	300.00
TOD HALL	PLANNING BOARD	300.00
TOTAL		\$18,835.47

TOWN OFFICERS' EXPENSES

A & B ELECTRONICS	COPIER RENT	50.00
BUTTERWORTHS	NH RSA	247.38
DAVID WOODWARD	EXPENSES	100.00
DAWN MINER	REIMBURSEMENT	44.60
DEMERS SEPTIC	TOILET RENTAL	285.00
ERNIE MINER	REIMBURSEMENTS	138.61
ERNIE MINER	EXPENSES	100.00
GBF INFORMATION SYSTEMS	TAX BILLS	361.68
HOME BANK	SAFETY DEPOSIT BOX	25.00
LINDA METAYER	EXPENSES	50.00
LORING SHORT & HARMON	SUPPLIES	269.93
MACLEAN HUNTER MARKET	GUIDE BOOKS	138.00
MILAN SCHOOL DISTRICT	CUSTODIAL COVERAGE	21.39
NEACTC	ANNUAL DUES	10.00
NEW ENGLAND TELEPHONE	449-3461	715.65
NH ASSOC ASSESSING OFFICE	ANNUAL DUES	40.00
NH MUNICIPAL ASSOC	ANNUAL MEETING	150.00
NH MUNICIPAL ASSOC	1991 MEMBERSHIP DUES	500.00
NH TAX COLLECTORS ASSN	WORKSHOP	12.00

NH TAX COLLECTORS ASSN	1991 MEMBERSHIP	15.00
NHC&TCA	DUES	20.00
NHGFOA	ACC. MAMUAL	75.00
NORTH COUNTRY PUBLISHING	ADVERTISING	16.00
OFFICE PRODUCTS	SUPPLIES	149.49
OLIVE HANCOCK	REIMBURSMET	46.28
PATRICIA HALL	PETTY CASH	51.86
PATRICIA HALL	MILEAGE	201.75
PITNEY BOWES	METER RENTAL	204.00
POSTMASTER, MILAN NH	POSTAGE	1,232.75
REGISTER OF PROBATE	8 PERSONS	4.00
REGISTRY OF DEEDS	RECORDING FEES	256.91
RODNEY YOUNG	EXPENSES	100.00
SMITH & TOWN	PRINTING	1,824.70
THE BERLIN REPORTER	ADS	188.50
WHITE MOUNTAIN PUBLISHING	ADVERTISING	56.25
WOOLWORTHS	SUPPLIES	7.67
XEROX CORPORATION	MAINTENANCE	180.60
YOUNG ENTERPRISES	REIMBURSEMENT	(25.00)
TOTAL		\$7,865.00

ELECTION AND REGISTRATION

DOROTHY MULLINS	SALARY	30.00
ERNIE MINER	SALARY	30.00
EVANS PRINTING CO.	REGISTRATION CARDS	10.00
FLORA DAY	SALARY	30.00
GERALDINE JUDSON	SALARY	30.00
JEANNE NADEAU	SALARY	30.00
KENNETH DUBE	MEAL CATERING	80.00
PATRICIA HALL	SALARY	198.00
RODNEY YOUNG	SALARY	30.00
ROMA LABRECQUE	SALARY	30.00
RONALD HAWKINS	SALARY	45.00
SANDRA TROTTIER	SALARY	30.00
SHIRLEY AMERO	SALARY	30.00
SMITH & TOWN	BALLOTS	174.00
THE BERLIN REPORTER	ADS	72.00
TOTAL		\$849.00

MUNICIPAL BUILDINGS

BOUCHER FIRE EXTINGUISH.	TOWN HALL	205.00
JOHNSON FUEL SERVICE	HEATING OIL TOWNHALL	676.67
JOHNSON FUEL SERVICE	MUNICIPAL BUILDING	2,772.74
MILAN EXCAVATING	CONTAINER SERVICE	407.50
NORTH COUNTRY SPORTS	KEYS	7.50

PSNH		1,924.68
RED CARPET CLEANING SERV.	SUPPLIES-TOWN HALL	223.64
REGENA ELLIOT	SALARY	199.99
ROBERT MCALLISTER	TABLE COVER	9.31
ROBERT S. BIGGART, SR.	REPLACE DOOR	592.49
RONALD HAWKINS	GROUNDS MAINT.	250.00
SIMPLEX TIME RECORDER CO.	FIRE ALARM CONTRACT	385.45
TOTAL		\$7,654.97

POLICE DEPARTMENT

ARTHUR JODRIE	SALARY	55.04
CARON BUILDING CENTER	INV 268433	1.66
CITY HARDWARE	INV#20037	14.17
COLIN WENTWORTH	MILEAGE	24.00
COLIN WENTWORTH	REPAIR POLICE CAR	470.00
COLIN WENTWORTH	SALARY	1,416.55
COOS ELECTRIC SUPPLY	PARTS	63.94
DAVID LOWE	FIRE ARMS QUALIF.	80.00
ERIC DUGUAY	SALARY	103.20
FRED DUGUAY	MILEAGE REIMB.	154.71
FRED DUGUAY	SALARY	1,761.88
GM'S TIRE ALIGNMENT	CAR REPAIR	256.94
GREGORY BISSON	REIMBURSMENT	45.63
GREGORY BISSON	REIMB.LIGHTING EXP.	1,300.00
GREGORY BISSON	SALARY	270.40
GREGORY BISSON	SUPPLIES	10.54
JOHNSON FUEL SERVICE	HEATING OIL	56.33
KELLEY'S AUTO PARTS	PARTS	186.23
LL COTE SPORT SHOP	SUPPLIES	141.17
MILAN LUNCHEONETTE	FUEL, ETC.	114.37
NEW ENGLAND TELEPHONE	449-2001	762.53
OUT OF THE BLUE	REPAIR RADIO	190.30
P & L AUTO PARTS	FUEL TANK	146.00
PSNH	SEPTEMBER-OCTOBER	55.03
RAY'S GUN SHOP	SERVICE & SUPPLIES	297.55
RICHARD'S GARAGE	TORQUE CONVERTER	85.00
ROBERT MCALLISTER	MILEAGE	13.50
ROBERT MCALLISTER	SALARY	236.81
ROCKET SNOWMOBILE	MUFFLER	88.00
SCHURMAN-LEASK ELEC.	REPAIR RADIO EQUIP	134.33
TIMOTHY MCKENZIE	MILEAGE	3.00
TIMOTHY MCKENZIE	SALARY	467.46
TOWN OF GORHAM	1991 DISPATCH	1,494.60
TREASURER - STATE OF NH	RADAR TUNE-UP	20.00
TREASURER - STATE OF NH	WK.COMP FINE	25.00
WEST MILAN GROCERY	FUEL	959.25
W.S. DARLEY & CO.	REFUND	(143.37)
W.S. DARLEY & CO.	SUPPLIES	143.38

TOTAL		\$11,504.94
FIRE DEPARTMENT		
ALPINE MACHINE CO.	WELDED FLANGE	8.00
ANDREW MULLINS	BERLIN FIRE	37.50
ANDREW MULLINS	CATES HILL FIRE	80.50
ANDREW MULLINS	STARK RAILROAD FIRE	16.10
ANDREW MULLINS	TRAINING	16.10
AQUA SAFETY EQUIPMENT	RIVER RESCUE EQUIP	367.26
ARTHUR CARON	CATES HILL FIRE	48.30
ARTHUR CARON	TRAINING	16.10
AUBUCHON HARDWARE	SUPPLIES	33.08
BOB BALSAR	BERLIN FIRE	37.50
BURGESS & ASSOC.	AIR PAKS	400.00
CARL HOLT	BERLIN FIRE	45.00
CARL HOLT	CATES HILL FIRE	64.40
CARL HOLT	MILEAGE	15.60
CARL HOLT	TRAINING	16.10
CARON BUILDING CENTER	SUPPLIES	19.75
CITY HARDWARE	SUPPLIES	46.62
CITY OF BERLIN	REIMB FIRES IN BERLIN	(2,963.22)
COOS ELECTRIC SUPPLY	PARTS	432.43
CURRIER SALES & SERVICE	INV 12672	55.64
DONALD LANGEVIN & SON	PIPE FITTING	17.65
DOUG LANG	BERLIN FIRE	45.00
DOUG LANG	CATES HILL FIRE	37.50
EARL WADSWORTH	CATES HILL FIRE	37.50
ELMER LANG	BERLIN FIRE	67.50
ELMER LANG	CATES HILL FIRE	96.60
ELMER LANG	REPAIR ENGINE 1	17.96
ELMER LANG	STARK RAILROAD FIRE	16.10
FIRE ENGINEERING	SUBSCRIPTION	21.95
FRANCONIA FIRE DEPT.	ICS COURSE	25.00
FRANK'S GARAGE	REPAIR FIRE TRUCK	53.50
FRANK'S GARAGE	REPAIR TANKER	12.50
FRED DUGUAY	BERLIN FIRE	37.50
GARY BIGGART	BERLIN FIRE	60.00
GARY BIGGART	CATES HILL FIRE	75.00
GARY BIGGART	TRAINING	13.90
GEORGE MOSKEVITZ	BERLIN FIRE	60.00
GEORGE MOSKEVITZ	CATES HILL FIRE	15.00
GERRY CARON	BERLIN FIRE	45.00
JOHN VASHAW	BERLIN FIRE	67.50
JOHN VASHAW	CATES HILL FIRE	37.50
JOHNSON FUEL SERVICE	W.MILAN FIRE DEPT.	933.49
KEITH MASTERS	BERLIN FIRE	45.00
KEITH MASTERS	CATES HILL FIRE	56.35
KEITH MASTERS	MILEAGE	15.60

KEITH MASTERS	TRAINING	16.10
KELLEY'S AUTO PARTS	SPARK PLUGS, ETC	215.14
KEVIN MASTERS	CATES HILL FIRE	45.00
LEO COUTURE	CATES HILL FIRE	48.30
LEO COUTURE	MILEAGE	15.60
LEO COUTURE	TRAINING	16.10
LOUIS SAVARD	BERLIN FIRE	67.50
M & D AMBULANCE	BACK BOARD & STRAPS	151.50
MARK CORCORAN	BERLIN FIRE	22.50
MARK CROWELL	BERLIN FIRE	45.00
MERRIAM GRAVES CORP.	REGULATOR, GAUGE ETC	104.11
MILAN LUNCHEONETTE	FUEL, ETC.	300.24
NEW ENGLAND TELEPHONE	449-2001	762.52
NH FIREMEN'S ASSOC.	DUES	150.00
NH MUNICIPAL ASSOC	TOWN & CITY SUBSCRIP	10.00
NORM FRECHETTE	BERLIN FIRE	45.00
NORM FRECHETTE	CATES HILL FIRE	80.50
NORM FRECHETTE	MILEAGE	15.60
NORM FRECHETTE	STARK RAILROAD FIRE	16.10
NORM FRECHETTE	TRAINING	16.10
NO.NH FIRE MUTUAL AID	MEMBERSHIP	100.00
OFFICE PRODUCTS	SUPPLIES	9.25
PAINTS & PRINTS	GOLD LEAF-ENG. 3	14.10
PAUL ATWOOD	BERLIN FIRE	67.50
PSNH		1,065.17
RAY BERONEY	BERLIN FIRE	45.00
RAY BERONEY	CATES HILL FIRE	45.00
RAY BERONEY	STARK RAILROAD FIRE	13.90
RAY'S ELECTRIC INC.	INV 15022	25.00
RAY'S GUN SHOP	SUPPLIES	684.96
RICHARD DUBE	BERLIN FIRE	45.00
RICHARD DUBE	CATES HILL FIRE	45.00
ROB GLOVER	BERLIN FIRE	60.00
ROB GLOVER	CATES HILL FIRE	75.00
ROB GLOVER	STARK RAILROAD FIRE	16.10
ROB GLOVER	TRAINING	16.10
ROBERT BALSAR	CATES HILL FIRE	45.00
RON GIRARD	CATES HILL FIRE	45.00
RUSS DOUCETTE	BERLIN FIRE	67.50
RUSS DOUCETTE	CATES HILL FIRE	56.35
RUSS DOUCETTE	TRAINING	16.10
SAS AUTO PARTS	INV 53804	72.31
SCHURMAN-LEASK ELEC.	REPAIRS	800.39
SHAWN MADDALENA	BERLIN FIRE	67.50
SHAWN MADDALENA	CATES HILL FIRE	75.00
SOLO	TRAINING COURSE	62.50
STATE OF N.H.	FOREST FIRE TRAINING	(144.52)
STEVEN MCLAIN	CATES HILL FIRE	67.50
TANKARD INC.	INSPECTIONS	100.00
TED TICHY	BERLIN FIRE	52.50
TED TICHY	CATES HILL FIRE	75.00

TED TICHY	STARK RAILROAD FIRE	16.10
TERRY SYLVESTER	BERLIN FIRE	75.00
TERRY SYLVESTER	CATES HILL FIRE	113.04
TERRY SYLVESTER	MILEAGE	47.10
TERRY SYLVESTER	RADIO	900.00
TERRY SYLVESTER	RIVER RESCUE TRAIN.	25.00
TERRY SYLVESTER	STARK RAILROAD FIRE	16.10
TERRY SYLVESTER	TRAINING	16.10
THE FIRE BARN	EQUIPMENT	4,389.56
TOWN OF GORHAM	1991 DISPATCH	1,494.60
WALTER FINSON	BERLIN FIRE	67.50
WALTER FINSON	CATES HILL FIRE	52.50
WALTER FINSON	MILEAGE	15.60
WALTER FINSON	TRAINING	16.10
WALTER MULLINS	CATES HILL FIRE	96.60
WALTER MULLINS	MILEAGE	15.60
WALTER MULLINS	STARK RAILROAD FIRE	16.10
WALTER MULLINS	TRAINING	16.10
WEST MILAN GROCERY	FUEL	108.70
WILLIAM HAMLIN	BERLIN FIRE	45.00
WILLIAM HAMLIN	CATES HILL FIRE	84.78
WILLIAM HAMLIN	TRAINING	18.84
TOTAL		\$14,277.40

INSURANCE

COMPENSATION FUND OF NH	WORKMAN'S COMP	7,440.50
M & D AMBULANCE	INSURANCE REIMB	(4,968.49)
NH MUNICIPAL ASSOC	DIVIDEND	(701.71)
NH MUNICIPAL ASSOC	OVERPAYMENT	(115.00)
NH MUNICIPAL ASSOC	RENEWAL CONTRIBUTION	14,815.00
VAILLANCOURT & WOODWARD	RADIO EQUIP.FLOATER	250.00
VAILLANCOURT & WOODWARD	BOND INSURANCE	473.00
TOTAL		\$17,193.31

ANIMAL CONTROL

ARMAND GUERIN	MILEAGE	249.50
ARMAND GUERIN	SALARY	599.35
NH SPCA	ANIMAL LAWS 1991	15.00
THE BERLIN REPORTER	ADS	67.50
TREASURER - STATE OF NH	DOG LICENSE FEES	94.50
WHEELER & CLARK	DOG LICENSES	2.00
TOTAL		\$1,027.84

TIMBER MANAGEMENT

CRAIG YOUNG	WOODLOT SURVEYS	\$1,670.00
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PLANNING & ZONING

BUTTERWORTHS	PLAN'G/LAND USE REGS	84.59
DONOVAN, DESJARDINS, FOGG	LEGAL SERVICES	120.00
MICHELE BERNARD	POSTAGE/PHONE	60.48
NORTH COUNTRY WEEKLY	ADS	14.40
OFFICE OF STATE PLANNING	HANDBOOKS	80.00
OLIVE HANCOCK	PETTY CASH	189.11
OLIVE HANCOCK	SALARY	264.69
THE BERLIN REPORTER	ADS	399.80
TREASURER - STATE OF NH	GUIDELINES	15.00
TOTAL		\$1,228.07

VITAL STATISTICS	TREASURER - STATE OF N	\$411.00
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M & D AMBULANCE

1991 APPROPRIATION		6,000.00
CARON BUILDING CENTER	INV 268433	1.67
CITY HARDWARE	INV#20037	14.18
COOS ELECTRIC SUPPLY	PARTS	63.94
JOHNSON FUEL SERVICE	HEATING OIL	56.33
NEW ENGLAND TELEPHONE	449-2001	783.28
PSNH		55.03
SCHURMAN-LEASK ELEC.	REPAIR RADIO EQUIP	134.34
SOLO	TRAINING COURSE	62.50
THE BERLIN REPORTER	ADS	22.00
TOWN OF GORHAM	1991 DISPATCH	1,494.60
TOTAL		\$8,687.86

SOLID WASTE

ANDR.VALLEY REFUSE DIS.	MEMBER FEES	4,062.92
CITY OF BERLIN	LANDFILL FEE	18,711.00
POSTMASTER, MILAN NH	SOLID WASTE MAILING	153.00
THE BERLIN REPORTER	ADS	54.00
WHITE MTN. PUBLISHERS	SEP 30 AD	19.00
TOTAL		22,999.92

HIGHWAY BLOCK GRANT

AD EXCAVATING	GRAVEL	2,170.00
DANIEL RILEY	TAILING	98.00
FRED GLEASON	SALARY	839.37
HUGH THOMPSON	SALARY	1,107.69
ISAACSON STRUCTURAL STEEL	CULVERT, BANDS	517.92
JM LUMBER & CONSTRUCTION	GRAVEL	3,457.82
JOHN E GLEASON	SALARY	712.19
JOHN GLEASON CONST.	EQUIPMENT	11,073.40
ROBERT ANNIS	SALARY	616.65
WAYNE HOLT	SALARY	288.96
TOTAL		\$20,882.00

STREET LIGHTING	PSNH	\$5,204.04
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UNEMPLOYMENT COMPENSATION	NHMUCF	\$100.12
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LIBRARY

MILAN LIBRARY TRUSTEES	1991 APPROPRIATION	\$1,604.76
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PATRIOTIC PURPOSES

EAGLE FLAG COMPANY	FLAGS	\$135.10
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RECREATION DEPARTMENT

CARON BUILDING CENTER	SUPPLIES	189.20
CITY HARDWARE	SUPPLIES	14.85
DEAN STILES	SUPPLIES	23.98
DEBRA MOSKEVITZ	PER STEVE ENMAN	26.29
DEMERS SEPTIC	TOILET RENTAL	120.00
DENISE DOUCETTE	REIMB. ENTRY FEE	20.00
DONNA CAMPBELL	PER STEVE ENMAN	13.45
DORA GAGNE	SUPPLIES	5.00
FRED DUGUAY	GRADESTAKES	7.50
GORHAM HARDWARE	LIME & BASES	161.15
ISAACSON STRUCTURAL STEEL	HORSESHOES	44.95
JACK THOMAS	BASKETBALL SHORTS	99.00
JACK THOMAS	REIMB. ENTRY FEE	35.00
JANET WOODWARD	SHIRT LETTERING	18.00
JANET WOODWARD	SUPPLIES	28.00
KEITH MASTERS	UB PROGRAMS	150.00
OLIVIA CARON	SUPPLIES	66.83

PSNH		499.33
RONALD HAWKINS	MOWING	1,100.00
SPORT ABOUT CHARLIE	PO#147 FOR INV 1536	275.00
STAMPER'S DELIGHT	RUBBER STAMPS	9.50
VICKY AYER	SUPPLIES	7.41
WHITE MOUNTAIN LUMBER	GRADESTAKES	15.00
WOOLWORTHS	SUPPLIES	16.49
TOTAL		\$2,945.89

CEMETERIES

MILAN CEMETERY TRUSTEES	1991 APPROPRIATION	3,982.22
EAGLE FLAG COMPANY	FLAGS	26.25
LEONARD GALLAGHER	SERVICES	2,100.00
TOTAL		\$6,108.47

LEGAL EXPENSES

DONOVAN, DESJARDINS, FOGG	PLANNING BOARD	30.00
BERGERON, HANSON&BORNSTEIN	VIGER VS. TOWN	695.50
BERGERON, HANSON&BORNSTEIN	RE:RODGER	675.00
TOTAL		\$1,400.50

REGIONAL ASSOCIATIONS	NORTH COUNTRY COUNCIL	\$931.00
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TAXES BOUGHT BY TOWN	TAX COLLECTOR	\$52,154.00
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ABATEMENTS AND REFUNDS

ANDREW MCLAIN	ABATEMENT #9	244.35
BARRY KELLEY	TAX OVERPAYMENT	35.79
CLARISSE ROY	ELDERLY EXEMPTION	94.40
DONALD DAIGLE	TAX OVERPAYMENT	16.71
DONNA LEBLANC	REFUND	11.32
FMHA	REFUND	10.87
HOME LOAN & INVEST BANK	REFUND FOR TAX OVPYM	59.49
JANE VAILLANCOURT	W.MILAN HALL RENTAL	30.00
JOHN & CHRISTINE ONOFRIO	REFUND	16.59
KAREN HOLMAN SWEATT	REFUND	9.61
LAURY BEAN	REFUND	22.00
MARJUERITE HOLLERAN	ABATEMENT #12	488.70
PAT MINES INC.	REFUND	54.93
PAUL VICTOR	REFUND	5.37

RICHARD MACDONALD	ABATEMENT	72.69
ROMA LABRECQUE	REFUND	188.80
TOTAL		\$1,361.59
MILAN HOME NURSING CENTER	1991 APPROPRIATION	\$3,000.00
INTEREST	BERLIN CITY BANK	\$15,125.41
COMPUTER EXPENSE		
A & B ELECTRONICS	COMPUTER	500.00
A & B ELECTRONICS	PRINTER, ETC.	509.00
A & B ELECTRONICS	SPREADSHEET	129.00
A & B ELECTRONICS	SUPPLIES	48.78
BUSINESS MGMT SYSTEMS	ANNUAL SUPPORT	442.00
BUSINESS MGMT SYSTEMS	FOR PATRICIA	35.00
BUSINESS MGMT SYSTEMS	WORKSHOP	25.00
NATL BUSINESS FURNITURE	COMPUTER STAND	293.00
TOTAL		\$1,981.78
CAPITAL RESERVE		
AMBULANCE CAPITAL RESERVE	1991 APPROPRIATION	3,000.00
FIRE TRUCK CAPITAL RESERVE	1991 APPROPRIATION	3,000.00
TOTAL		\$6,000.00
SCHOOL DISTRICT PAYMENTS		\$341,495.00
PAYMENTS ON BONDS/NOTES	BERLIN CITY BANK	\$9,200.00
FEDERAL WITHHOLDING	BERLIN CITY BANK	\$1,230.47
ROAD MAINTENANCE		
AD EXCAVATING	3 LOADS GRAVEL	357.00
AKZO SALT INC.	BULK SALT	980.10
ARTHUR WHITCOMB	GRAVEL	777.19
CORMIER WELDING	PLOW TRUCK REPAIR	117.50
DANIEL RILEY	857 YDS SAND	857.00
EDMUND EDMONDSON	SALARY	1,320.98

FRED CORRIGAN	SALARY	254.57
FRED GLEASON	SALARY	3,226.87
FRED GLEASON	EQUIPMENT RENTAL	1,105.50
GEMMITI PAVING	CEDAR POND CULVERT	956.78
HOWARD FAIRFIELD	PLOW AND SUPPLIES	2,188.38
HUGH THOMPSON	SALARY	3,133.62
JM LUMBER & CONSTRUCTION	GRAVEL	3,161.73
JOHN E. GLEASON	SALARY	4839.63
JOHN GLEASON CONST.	SAND & SALT MIXTURE	(500.00)
JOHN GLEASON CONST.	EQUIPMENT RENTAL	33,910.27
KAREN FLINT	LEASE OF LAND 91-92	300.00
KELLEY'S AUTO PARTS	PARTS	123.30
LACASSE PAVING	SWEEP CEDAR POND	1,000.00
MUNCE'S SUPERIOR	PROPANE	62.00
PERLY LANG	761 YDS SAND	304.40
RED HED SUPPLY	CULVERTS	1,350.73
ROBERT ANNIS	SALARY	962.57
SAS AUTO PARTS	PARTS	171.15
THE BERLIN REPORTER	AD	18.00
TOWN OF DUMMER	SAND HAULING	322.14
YOUNG ENTERPRISES	GRAVEL	597.50
YOUNG ENTERPRISES	DOZER & SAND	430.00

TOTAL		\$62,328.88
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COUNTY	1991 APPROPRIATION	\$133,250.00
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1990 ENCUMBERED APPROPRIATIONS

AV MENTAL HEALTH CENTER	1990 APPROPRIATION	1,080.00
M&D AMBULANCE CAPITAL RES	1990 APPROPRIATION	1,500.00

ENDING BALANCE	\$2,580.00
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1991 APPROPRIATIONS

M & D AMBULANCE	DEFIBRILLATOR	5,000.00
AV MENTAL HEALTH CENTER	1991 APPROPRIATION	1,080.00
COMMUNITY ACTION PROG.	1991 APPROPRIATION	1,000.00

ENDING BALANCE	\$7,080.00
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FICA EXPENSE	BERLIN CITY BANK	\$3,009.45
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**SUMMARY INVENTORY OF VALUATION
TAX YEAR 1991**

Land (Improved and Unimproved).....	\$6,511,979.00
Buildings.....	15,876,957.00
TOTAL VALUATION	
BEFORE EXEMPTIONS ALLOWED.....	22,388,936.00
Total Exemptions Allowed.....	496,150.00
NET VALUATION ON WHICH	
THE TAX RATE IS COMPUTED.....	\$21,892,786.00

**M & D AMBULANCE SERVICE
1991 AMBULANCE CALLS**

Highway and Related.....	7
Off Road Vehicles.....	4
Home and Other.....	29
Emergency Transfers.....	9
Transfers-Hospital to Other Locations.....	7
DOA.....	3
Fire Calls.....	3
Training.....	1
False Alarms/Care Refusal.....	2
Mutual Aid.....	3
Logging.....	1
Cancelled.....	2
TOTAL CALLS.....	71
TOTAL PATIENTS.....	68

**MILAN AND DUMMER AMBULANCE SERVICE
FINANCIAL REPORT
Fiscal Year Ended December 31, 1991**

Balance on Hand - January 1, 1991		\$5,104.86
 Receipts:		
Calls.....	\$9,242.24	
Town Appropriations:		
Milan.....	6,000.00	
Dummer.....	3,000.00	
Bank Interest.....	382.22	
Reissued Check to Milan 1990.....	574.37	
Donation -	75.00	
Reimbursements.....	430.22	
 Total Receipts.....	<hr/>	 \$19,704.05
		<hr/>
		\$24,808.91
 Payments:		
Dispatch.....	\$1,793.51	
New England Telephone.....	1,018.54	
Office Supplies.....	\$140.85	
Vehicle Repair & Maintenance.....	652.05	
Radio Purchase & Repair.....	270.45	
Insurance.....	4,968.49	
Meals & Tolls.....	139.30	
Payroll.....	6,966.75	
Ambulance Supplies.....	842.77	
Continued Education.....	993.77	
Gas & Oil.....	616.40	
Ambulance Equipment.....	2,045.30	
Oxygen.....	139.61	
Miscellaneous:		
Milan - Decals.....	123.33	
Caron Bldg. Ctr.....	36.74	
Public Service of N.H.	65.98	
Bank Card Fee	20.00	
Licenses - Service & Vehicle.....	35.00	
Berlin Reporter - Ad	52.00	
North Country Weekly - Ad.....	14.67	
 Total Payments	<hr/>	 \$20,935.51
 Balance on Hand December 31, 1990		<hr/> \$3,873.40

MILAN AND DUMMER AMBULANCE SERVICE PROPOSED BUDGET 1992

Expenditures:		
Payroll:		
Attendants.....	\$4,600.00	
Director/Clerical.....	3,130.00	
		\$7,730.00
Insurance.....		\$3,000.00
Ambulance:		
Maintenance & Repairs.....	\$900.00	
Gas & Oil.....	800.00	
Supplies.....	800.00	
Oxygen.....	150.00	
		\$2,650.00
Communications:		
Dispatch.....	\$1,200.00	
New England Telephone.....	850.00	
Radio Purchase & Repair.....	1,000.00	
Public Service of N.H. (repeater).....	100.00	
		\$3,150.00
Miscellaneous:		
Office Expenses.....	200.00	
Meals & Tolls.....	200.00	
Continued Education.....	3,500.00	
Ambulance Equipment.....	1,000.00	
License Fees.....	35.00	
Contingency.....	970.00	
		\$5,905.00
Total Expenditures:		\$22,435.00
Revenue:		
Calls.....	\$8,600.00	
Town Appropriations:		
Milan.....	8,000.00	
Dummer.....	4,000.00	
		\$20,600.00
Total Revenue:		\$20,600.00

M & D AMBULANCE SERVICE 449-2001

M & D Ambulance Service experienced a change in directorship at the end of July 1991. Ed Lee, after a five year tenure in the position, felt the need to step down as a result of employment, personal and physical factors. Ed is also leaving the squad after seven years as a member. The members of M & D are grateful for all Ed has accomplished for the service. Under his leadership, a new ambulance was purchased and put into commission, and the Capital Reserve was given a new life with the purpose to cover the future need for a new vehicle. Defibrillator protocols were adopted and a defibrillator purchased, and the squad increased in numbers with many continuing their education to the EMT level. In addition, Ed spearheaded the Milan repeater project. The squad of M & D would like to thank Ed Lee for his dedication and the years of service he unselfishly gave to M & D. The present director would like to thank Ed for his continued help and support through the past few months and in anticipation of the future.

The Ambulance Service maintains its high standards of Quality care. Two more attendants recently completed a bridge course from First Responder to basic EMT and are now awaiting the results of their National Registry examination. Five EMTs are presently attending an Intermediate EMT course which will allow them, at its successful completion, to offer advanced life support in the way of improved basic skills as well as Intravenous Therapy. We are all excited about the possibility of adopting Advance Life Support protocols in the near future.

A word of reminder to the people of the area: as you know, we now have a defibrillator on board the ambulance and nine of our members are certified in its use. However, we need to be notified immediately of any possible cardiac problems in order to defibrillate effectively if necessary. Therefore, if you or a loved one are experiencing any one of the following: chest pain, numbness in the arms, difficulty breathing, a loss of consciousness, palpitations, becoming pale or sweating with any one of these other symptoms -- any indication that it may be a cardiac problem -- call us first. Your chances of survival are greatly improved if we can be on the scene with the defibrillator immediately. And we don't mind "false alarms."

Thanks to all the squad members for their continuing dedication to emergency services and thank you to the people of Milan and Dummer for your continuing support.

Respectfully submitted,

Faye Memolo, Director
M & D Ambulance Service

FIRE DEPARTMENT

The men of the Milan Fire Department responded to 16 calls: three structure fires, one being a double fatal; four forest fires; two chimney fires; two motor vehicle accidents, one being a fatal drowning; and one overcooked turkey. We responded to three calls for mutual aid, two of which were in Berlin. The first was the February Main Street fire, to which 26 men responded, working in subzero weather. Again, on May 16, 27 men responded to Cates Hill Dump for a major dump and forest fire.

The men of the Department have held twelve regular meetings with three full days of training, one of which was river rescue training using newly acquired equipment donated by Pontook Hydro for rescues on the river or on not-so-frozen ice. This gear consists of two exposure suits, ropes, rope launcher, helmets, pulleys, slings, and life vest to assist the Department in safe rescues. The Department has also purchased four sets of turnout gear to protect the members of the Department. We still have a way to go.

In 1992 we will be looking to upgrade our airpack equipment. This will be done over several years. We also feel it's time to upgrade our trucks; we are looking for a used pumper to place in West Milan. This would give us a pumper and tanker on both sides of town. We will be asking for capital reserve money for this purpose.

The men of the Department have donated over 800 hours of their time to the community. We thank you for your support in the past, and hope you will support us in the future to keep the community a safe place to live.

Respectfully,

Terry Sylvester

POLICE DEPARTMENT

The Milan Police Department responded to 176 calls for service in 1991. This year I have itemized the stats to show the number of calls and number of paid hours associated with each category. For example, we responded to 17 separate incidents of theft utilizing 49 response hours. The time involved in paperwork is not included in payroll. Therefore, the actual number of hours utilized per call is much greater.

The Department lost three officers in 1991: Officers McKenzie and Paradis resigned for personal reasons; and Officer McAllister resigned to accept a position as patrol officer in Hillsboro, N.H. The Department roster now stands at four.

Because the Department operates on an as needed basis we are very dependent on the citizens of Milan to Crime Watch for us.

1991 STATS

CATEGORY	CALLS	HOURS	CATEGORY	CALLS	HOURS
Criminal mischief	16	22	Harassment	1	1
Miscellaneous	55	92	Domestics	14	61
Accidents	30	71	CriminalThreats	4	13
Suspicious person	1	2	Court	5	12
Trespass	4	5	Breach of Peace	12	30
Warrant/Subpoena	4	4	Theft	17	49
OHRV	2	2	Assault	2	4
Patrols	9	40	OLD HOME WEEKEND	1	57
TOTALS	120	237	TOTALS	56	227

Calls for information or calls handled over the phone 194

Voluntary hours for 1991

Bisson -- 60, Jodrie -- 60, McAllister -- 21, Wentworth -- 36, Duguay -- 22, Department total -- 199

1992 Budget Proposal -- \$13,000.

Respectfully submitted,

Chief Gregory Bisson

PLANNING BOARD

A hard economic year and an unfavorable climate for development have contributed to the very small number of subdivision requests to come before the Milan Planning Board.

The Board has, however, used this time to make a major overhaul of its subdivision regulations, zoning ordinance and rules of procedure. This work has required many extra meetings with the result that we now have documents which are clearer and easier to use.

Regulations now become out of date very quickly, therefore, in the future, the Planning Board will be reviewing them on an annual basis to make needed changes. This coming year we expect to be studying amendments to the zoning ordinance and will be conducting informational meetings for the town as we conduct that work.

Special thanks go to Olive Hancock who devoted many extra hours to the typing and organization of the new documents and to Sue Tardiff who will be completing her term on the Board.

The following are decisions which were made by the Planning Board for the year 1991.

- 6 Subdivision Approvals
- 2 Lot Line Adjustments
- 1 Gravel Excavation Permit

Respectfully submitted,

Tod Hall, Chairman

RECREATION DEPARTMENT REPORT

Thank you very much to all individuals who played a part in the Milan Recreation Department's activities and programs during 199. As has been the case in the past, many people were involved in organizing, supervising, officiating, coaching, transporting, making and/or repairing equipment and performing other tasks for the Recreation Department.

Much effort and planning took place to insure that we stayed under budget, which we did, and that our request for 1992 was less than the previous year. Other than the money that is paid out for a summer field maintenance person (with his own equipment) all other spending is on the purchasing of equipment and supplies, improvement of the facilities and for electricity.

Some of the improvements and purchasing in '91 included: painting/preserving the hockey rink, painting and improving the gazebo, interior renovation of the recreation building, shrubs around the gazebo area, new volleyball standards, basketball shorts for elementary basketball players, equipment and supplies for all of the activities we had. Garbage cans were painted and provided to us by a Milan resident.

Activities offered provided recreation and enjoyment for all age groups and in many different areas. They were: reading, library time, nature walks, arts/crafts (including an art club), various sports instruction, basketball and softball teams, all for the elementary age children. There were concerts at the gazebo, senior citizen walks in the gym on a daily basis, volleyball instruction for junior and senior high schoolers, basketball and volleyball programs for adults, the Burning of the Greens, and skating activities at the ice rinks.

The bulk of the work in organizing the Annual Old Home Weekend activities was done by members of the Recreation Department, and their efforts provided all of us with a most memorable celebration.

We need to continue to cooperate and work with the school, police, firemen, the Selectmen of Milan and also Dummer, as well as the PTO, in reaching a common goal of offering worthwhile, beneficial, and enjoyable programs for all age groups within our community.

Tremendous support has been received from the Milan School Board and the MVS principal in assisting us in scheduling and consequently allowing us to expand our programs in the new gymnasium.

In May, Dean Stiles, a longtime and extremely active member of the Department, resigned, as he was relocating to another area. His talents and dedication to those he served has been missed.

We ask for your suggestions, comments, and if possible, your time and energy to continue and improve and increase the programs offered to all members of our communities. Your input

is needed; just give us a call. Again, thanks to all who assisted the Recreation Department during 1991.

Respectfully submitted:

Steve Enman
Randy Hawkins
Milan Recreation Department
Co-chairmen

Other members:

Janet Woodward, Secretary
Ron Hawkins, Grounds Maintenance
Sean Kelley
Lenny Gallagher, Rink Maintenance
Olivia Caron
Flora Day
Carol Pelchat
Sue Perrault

MILAN BEAUTIFICATION COMMITTEE

We feel good about our progress, and we have a long way to go and a lot of improvements to make. We intend to keep pushing ahead because we want to make Milan a "picture on a calendar" town for not only the townspeople but for people to take notice of as they pass through. The simple things we do with a minimal amount of money will help to improve the town we call home. Everything that people do has an impact on the environment as well. It's up to each of us to make it a positive one.

One individual--or one committee--cannot do all to improve the town. But together, with everyone's interest, we can make all the difference. We encourage you all to find a special way to help by planting a tree--flowers--and just generally "spruce up" everything around you.

Our projects this year were small, but a start. We planted a donated maple tree on the Milan School lawn with the idea to plant one every year for six years using the first grade class for size. Each class as they go through Milan School will be able to see their class tree grow with them. You might be surprised by how much today's kids care about the environment.

In West Milan, a peace garden of flowers was planted with the able help of the Milan 4-H club. Forsythia bushes were planted on each end of the garden. Flowers were also planted in front of the West Milan Church and Town Hall. At Milan, two forsythia bushes were planted near the gate at Recreation Field, also flowers at Town Office Building, three beautiful hanging plants for the gazebo, and flowers planted at the Milan Church Planter. Many thanks go to the 4-H Club for help in planting and to Fred Duguay for donating brackets for hanging plants at the gazebo.

In the future I will be working with Sam Stoddard of the Extension Service to start a tree nursery--plant lilac trees on Recreation grounds--cedar hedge for Milan Village School--identify Town roads with signs--new Town signs for cemeteries--a flag, pole and light for the Town Building. These will all be by donation. Flowers to be planted will be done with approval of the Trustees of Trust Funds before purchase. The cost last year was \$223 total for all flowers and bushes.

For the long range future: a planter under the sign at the Town Office building; work with town property owners to see if they would be willing to plant a hardwood tree such as maple, birch, etc., on their lawns to have Main Street lined with beautiful shade trees again such as in the past when elm trees lined the main street of Milan; Christmas decorations at the town office building, working with the fire department for help with the Christmas lights; also plans to have wood decorations at the gazebo and at West Milan Park. As time goes on and we work at our goals, we will plan more projects for Milan.

Respectfully submitted,

Janet Woodward, Chairperson

Sandy Yacek, Secretary
Martha Holt, Treasurer
Vicky Ayer, Publicity
Tod Hall and Grace Enman, Consultants
Olivia Caron
Flora Day

LIBRARY TRUSTEES' REPORT

The year 1991 was an exciting one for the library.

We co-sponsored with the Dummer library a summer reading program, "Under the Reading Tree." The children who participated shared their reading experiences with their parents and with the librarians. The two libraries also joined in sponsoring a performance from Papa Joe, the storyteller.

Also, the trustees are happy to announce the purchase of the Civil War video series, the same one seen on public television. Residents are invited to borrow the tapes, which offer a comprehensive documentary with tintypes, paintings, diaries, letters and other historical materials.

During 1991, we experimented with extended hours, opening on Thursday afternoon and evening as well as on Monday evening and Saturday afternoon. The additional hours helped attract a large number of new library users. Now, more people than ever have been enjoying the fun of reading and the opportunity to find the information they need.

Also, for the first time since 1978 when she began volunteering her services to the library, we paid Lois Alger a salary.

In planning the budget for 1992, the trustees are seeking to hold down costs while still maintaining services.

First, we will be cutting down the number of hours from 10 per week to six. In doing so we chose what we determined to be the peak hours of use--Saturday, 2:30 to 4:30 pm; Monday, 6 to 8 pm; and Thursday, 6 to 8 pm.

Secondly, in order to enhance revenues, the trustees will be selling discarded books on consignment at the Gorham Community Center flea market. Income from sales will be used to purchase additional books.

As always, we are pleased and thankful for the many donations of books from many different people. In these hard economic times, these gifts are even more vital.

Respectfully submitted,

Claudia Daniels
Lois Alger
Geraldine Hamlin

LIBRARY TRUSTEES' FINANCIAL REPORT

Balance on hand January 1, 1991.....	\$ 495.24	
Appropriation from Town.....	1604.76	
Checking account interest.....	15.10	
Interest money from Twitchell bequest.....	628.00	
Total available		\$2743.10
Post Office box rent.....	23.00	
New books.....	48.10	
Magazine subscription.....	17.00	
New video series (Civil War).....	249.99	
Supplies and equipment.....	76.43	
Labor for Librarian, Fern Stiles.....	500.00	
Labor for Librarian, Lois Alger.....	1800.00	
Gorham Community Center (Book Table).....	10.00	
Checking account service charge.....	5.00	
Total expenditures		\$2717.77
Balance on hand December 31, 1990		\$ 25.33

1992 BUDGET REQUEST

Librarian salaries.....	\$1700.00	
Books/magazines.....	600.00	
Supplies and equipment.....	125.00	
Fees (bank, post office).....	75.00	
Total appropriation request		\$2500.00

MILAN HOME NURSING CENTER

Milan Home Nursing Center services the Milan-Dummer Community. Health care services are provided to residents in their home and to home bound residents. A RN assesses the need for care, plans and implements delivery of care required and evaluates the results of the care received.

The following skilled visits were made:

Cardiac.....	54	Newborn.....	1
Respiratory.....	27	Postpartum.....	1
Cancer.....	2	Short term visits.....	11
Blood dyscrasias.....	59	Adulthealth.....	36
Blood work.....	5	Communicabledisease.....	2

Skilled nursing visits include, under orders from a physician, patient assessment, dressing changes, suture removal, mental health, irrigation, colostomy care, blood pressure check, injections, catheter changes, health teaching, and bloodwork on homebound residents.

Services are available to all age groups. The majority of clients are the elderly whose medical problems indicate a need for the agency service in your community. A small fee is requested for visits made, determined on a sliding scale based on the clients' income. No one is denied service if unable to pay. Newborn babies and mothers receive a free initial visit when a referral requesting a RN visit is signed by the mother prior to discharge from the hospital.

Community referral initial visit there is no charge. Elderly in the community wishing a yearly visit from the nurse may call for an appointment; there is no charge.

A blood pressure clinic was held prior to the Town Meeting and a blood pressure clinic was held in December at the Christmas supper for Milan and Dummer seniors. A total of 36 blood pressures were taken. A special thank you to Pat Bennett who volunteered her assistance for both clinics.

Milan Home Nursing Center has an agreement with Androscoggin Valley Home Care Services based on a RN referral from the Center to provide Home Health Aide or Home Makers Services when needed. Care is available to all that are in need of this service. Guidelines have been established making many elderly eligible. This service is also available through the NH Division of Elderly and Adult Services. This past year a total of 336 Home Health Aide visits were made. Respite services are also available for Alzheimers and related dementias. Please call for information and referrals.

Referrals for services needed from Milan Home Nursing Center are received from area physicians, hospitals, service agencies, the community and family members requesting service. Residents

from Milan and Dummer in need of services please call Gloria Hedberg at 449-3447 or Muriel Lindsay, 449-3327 in my absence and she will refer to the RN who is on call in my absence.

Milan Home Nursing Center is approved by the State of New Hampshire Department of Health and Human Services of Public Health Services to be licensed in providing Home Health Care Services.

A Home Hospice volunteers group has been formed by a group of RNs to serve Milan-Dummer residents if there is a need.

A special thank you to Elaine Perrault as our secretary-treasurer, to our directors and volunteer board members for their assistance and support.

Respectfully submitted,

GLORIA HEDBERG, RN

MILAN HOME NURSING CENTER FINANCIAL REPORT Fiscal Year Ended December 31, 1991

Balance on Hand - January 1, 1991		\$1,229.23
Receipts:		
Patient Fees.....	\$737.00	
Interest.....	68.26	
Milan Appropriation.....	3,000.00	
Dummer Appropriation.....	1,200.00	
Total Receipts.....		\$5,005.26
Total Available Funds.....		\$6,234.49
Payments:		
Gloria Hedberg, RN.....	\$2,919.36	
Mileage.....	193.50	
Elaine Perreault.....	600.00	
Milan w/h Tax-1988-1989.....	348.39	
Supplies.....	66.10	
Miscellaneous.....	0.00	
Total Payments		\$4,127.35
Balance on Hand December 31, 1991		\$2,107.14

ANNUAL TOWN MEETING, MILAN, N.H. MARCH 12, 1991

Polls opened at 1:00 PM.

The town meeting was called to order at 6:30 P.M. by Moderator Ronald S. Hawkins with the reading of the warrant.

Article 1: To choose all Town Officers for the year.

Article 2: To see if the Town will vote to raise and appropriate \$3400 as a deficit appropriation to cover the purchase of a new highway plow.

Motion was made by Bev Hawkins and seconded by Dean Stiles. Following a brief discussion in which it was explained that this would not affect the tax rate but was rather a necessary "paperwork" item, the motion was carried by voice vote.

Article 3: To see if the Town will vote to raise and appropriate \$67,700 for general government.

Motion was made by Pam Dorland and seconded by Diane Rodger. The discussion on this article centered on the need for flexibility to be established now so that any unforeseen expenses will be able to be met without the need of a special town meeting. Also explained was that the Department of Revenue Administration sets the tax rate in October and that items may be removed from the budget then and the tax rate adjusted. The motion was carried by a show of hands vote.

Article 4: To see if the Town will vote to raise and appropriate \$4000 for computer expenses.

Motion was made by Bev Hawkins and seconded by Walter Mullins. Following discussion and several failed amendments the Article was amended by Ed Lee, seconded by Bev Hawkins, to read: To see if the Town will vote to raise and appropriate \$2000 for computer expenses. The amendment was accepted by vote. The motion was carried by a show of hands vote.

Article 5: To see if the Town will vote to raise and appropriate \$27,400 for Public Safety.

Motion was made by Bev Hawkins and seconded by Dean Stiles. The breakdown of the figure was given as \$14,000 to be for the Police, \$13,000 for the Fire Department and \$400 for Civil Defense--these figures are the same as last year's. An amendment was offered by Perley Lang and seconded by Don Carey that the Article read: To see if the Town will vote to raise and appropriate \$23,400 for Public Safety; the \$4,000 difference to come from the Police Department.

Following a lengthy discussion centering around diverse expenditures of the Police Department a "call for the question" was passed which terminated the discussion. The amendment was carried by a show of hands vote. After further discussion most of which revolved around the Police purchase of a cruiser during the past year, a vote on the Article was taken. The Article now reading: To see if the Town will vote to raise and appropriate \$23,400 for Public Safety, \$4000 to be taken out of the Police Department's share, was carried by a voice vote.

Article 6: To see if the Town will vote to raise and appropriate \$6000 for M&D Ambulance Service. Motion was made by Bev Hawkins and seconded by Walter Mullins. Following a brief discussion a vote was taken and the motion was carried by voice vote.

Article 7: To see if the Town will vote to raise and appropriate \$3000 for the M&D Ambulance capital reserve fund. Motion was made by Janet Woodward and seconded by Dick Carbonneau. Sally Middleton asked if it would hurt to reduce this item to \$1000 for one year. Ed Lee responded that they are trying to put some money into this fund every year and that it now contains \$12,000. A voted was taken and the motion carried.

Article 8: To see if the Town will vote to raise and appropriate \$5000 for the purchase of a defibrillator for the ambulance. Motion was made by Janet Woodward and seconded by Armand Caron. A vote was taken and the motion was carried.

Motion made and seconded to keep polls open to 9P.M. Carried.

Article 9: To see if the Town will vote to raise and appropriate \$2000 for timber management, and to authorize said sum to be withdrawn from the boundaries account. Motion was made by Bev Hawkins and seconded by Janet Woodward. This Article would allow for the completion of the surveying of the Town owned lots. Money is already in the account so this Article's passage would not affect taxes. A vote was taken and the motion was passed.

Article 10: To see if the Town will vote to raise and appropriate \$81,150 for road and bridge maintenance and street lighting. Motion was made by Janet Woodward and seconded by Ernie Miner. A vote was taken and the motion carried.

Article 11: To see if the Town will vote to raise and appropriate \$3000 for the Milan Home Nursing Center. Motion was made by Bev Hawkins and seconded by Walter Mullins. A vote was taken and the motion carried.

Article 12: To see if the Town will vote to raise and appropriate \$3600 for the Milan Recreation Department. Motion was made by Janet Woodward and seconded by Dawn Miner. Steve Enman gave the following breakdown of the requested figure: \$700 for field maintenance and skating rink plowing, \$600 for the pump, \$300 for Public Service, \$650 for equipment and the remainder for miscellaneous expenses. A vote was taken and the motion carried.

Article 13: To see if the Town will vote to raise and appropriate \$3000 for the fire truck capital reserve fund. Motion was made by Norman Frechette and seconded by Paulette Frechette. A vote was taken and the motion carried.

Article 14: To see if the Town will vote to raise and appropriate \$25,500 for solid waste disposal. Motion was made by Dean Stiles and seconded by Dick Carbonneau. The Selectmen explained that \$8500 of this money was for six months use of the land fill, \$9,441 for assessment and the remainder is contingency money. It is as yet unknown if a building will be involved and just when the process will be begun. Pam Dorland explained what would be involved in setting up a local transfer station. The recycling center would be open to everyone but not so the Mt. Carberry site. A vote was then taken and the motion carried.

Article 15: To see if the Town will vote to accept the balance of the budget as prepared by the Selectmen and raise and appropriate \$45,180 for this purpose, which is exclusive of preceding articles. Motion was made by Pam Dorland and seconded by Jacqueline Quintal. Following a brief discussion Paulette Frechette offered the following amendment "...to withdraw the balance of the Nansen Ski jump account as an offsetting revenue". The Amendment was voted on and accepted. The vote on the motion was then taken and the motion was accepted.

Article 16: To see if the Town will authorize the Selectmen to sell timber on Town owned woodlots. Motion was made by Alta Campbell and seconded by Walter Mullins. Donald Bernard gave a brief report from the Timber Management Committee describing their activity and record keeping. A vote was taken and the motion carried.

Article 17: To see if the Town will authorize the Selectmen to dispose of all surplus Town property, exclusive of real estate, through public auction or other means.

Motion was made by Pam Dorland and seconded by Dean Stiles. A vote was taken and the motion passed.

Article 18: To see if the Town will vote to authorize the Selectmen to convey real estate taken by the Town in default of redemption from a tax sale and to sell such property as justice sees fit and to convey such property by deed.

Motion was made by Diane Rodger and seconded by Jacqueline Quintal. Mary McLain offered an amendment: "...If Selectmen decide to sell a property it must be advertised publicly". This amendment was seconded by Perley Lang. A vote was taken and the amendment defeated. Sue Tardiff then offered an amendment so that the Article would read "To see if the Town will vote to authorize the Selectmen to convey real estate taken by the Town in default of redemption from a tax sale and to sell such property as justice sees fit and to convey such property by deed. In the event the Selectmen decide to sell to a third party it will be publicly advertised". A vote was taken and the amendment was carried. A vote was then taken on the motion and the motion carried.

Motion made and seconded to keep the polls open to 9:30. Carried.

Article 19: To see if the Town will vote to authorize the Selectmen to accept, on behalf of the Town, any or all gratis funds or other gifts which may now or hereinafter be forthcoming from private individuals, corporations, or any agency and to expend same for such projects as they may designate.

Motion was made by Armand Caron and seconded by Pam Dorland. A vote was taken and the motion carried.

Article 20: To see if the Town will vote to authorize the Selectmen to borrow money in anticipation of taxes.

Motion was made by Pam Dorland and seconded by Walter Mullins. A vote was taken and the motion carried.

Article 21: To see if the Town will vote to allow the Tax Collector to accept payments in advance of the Property Tax Warrant.

Motion was made by Bev Hawkins and seconded by Walter Mullins. A vote was taken and the motion carried.

Article 22: To see if the Town will vote to authorize the Selectmen to negotiate with the Sate Department of Transportation to lease, with or without option to buy, the West

Milan Village location of the present State Highway Shed, should it become available, for use by the Road Agent and the Town. Motion was made by Dean Stiles and seconded by Diane Rodger. John Gleason explained that the Shed would be used for sand for West Milan and that this involved no money. A vote was taken and the motion carried.

Article 23: To see if the Town will vote to discontinue winter burials at Town Cemeteries.

Motion was made by Diane Rodger and seconded by Ernie Miner. Lenny Gallagher answered an inquiry by stating that the cost of winter burial is now \$175 and a summer burial is \$125. Lenny went on to say that after submitting this Article for the Warrant he had reconsidered it and would now ask the Town to vote no on the Article. A vote was taken and the motion defeated.

Article 24: To see if the Town will vote to authorize the Trustees of Trust Funds to invest the cemetery trust funds into common funds.

Motion was made by Janet Woodward and seconded by Dick Carbonneau. Dawn Miner presented the rationale for the Article stating that the current 267 passbooks were cumbersome and further State Law would require keeping the individuality of each account even though placed in common funds. A vote was taken and the motion carried.

Article 25: To see if the Town will vote to authorize the Selectmen to formulate ordinances to regulate and enforce the handling of solid waste in the Town.

Motion was made by Pam Dorland and seconded by Diane Rodger. Following a brief discussion a vote was taken and the motion carried.

Article 26: To see if the Town will vote to authorize the Selectmen to award franchises for the collection and handling of solid waste.

Motion was made by Dean Stiles and seconded by Dawn Miner. The Selectmen stated that they would be awarded by bid and that everyone would have to use them. Rodney Young then asked that the Article be amended to read "To see if the Town will vote to authorize the Selectmen to award franchises and/or contracts for the collection and handling of solid waste". The reason for the amendment is that the Selectmen are unsure of their ability to award franchises but are sure of their ability to award contracts.

A vote was taken and the Amendment carried. Further discussion elicited the fact that the awards would be open to public bid

and that they could involve both garbage and recyclables. A vote was taken and the motion carried.

Article 27: To see if the Town will vote to elect the members of the Zoning Board of Adjustment.

Motion was made by Diane Rodger and seconded by Bev Hawkins. The Selectmen explained that the members are now appointed and that the Article would offer a vote by ballot. Four members would be elected next year on staggered terms and the fifth member would be the junior Selectman. Because she felt all new members elected at once would be difficult Sue Tardiff offered an amendment so that the Article would read: "To see if the Town will vote to elect the members of the Zoning Board of Adjustment to fill vacant positions as they occur". Michelle Bernard seconded the amendment a vote was taken and the amendment carried. A vote was then taken on the motion and the motion was carried.

Motion made and seconded to keep polls open to 9:45. Carried.

Article 28: To see if the Town will vote to accept trust funds. Motion made by Alta Campbell and seconded by Walter Mullins. A vote was taken and the motion carried.

Article 29: To see if the Town will vote to authorize the Selectmen to be agents to expend of the Ambulance Capital Reserve Fund.

Motion made by Diane Rodger and seconded by Walter Mullins. This Article would give the Selectmen the authority to spend trust funds before the next Town Meeting if the need arises. A vote was taken and the motion carried.

Article 30: To see if the Town will vote to authorize the Selectmen to be agents to expend of the Fire Truck Capital Reserve Fund.

Motion was made by Bev Hawkins and seconded by Dean Stiles. A vote was taken and the motion carried.

Article 31: To hear the reports of committees heretofore chosen and pass any vote relating thereto.

Motion was made by Rodney Young and seconded by Ernie Miner. Rodney Young then gave a brief report for the committee on the amending of zoning ordinances. He said that the zoning ordinances need to be re-written, that there had not been time to do that and therefore more would be heard on this subject at the next Town Meeting.

Article 32: To conduct any other business which may legally come before this meeting.

Alta Campbell stated that she found it difficult to know all the candidates and their positions on issues and probably others felt the same and that it would be nice if that might be remedied for next year. Several suggestions were made about solutions including use of the local cable, home coffees etc. Michelle Bernard asked if committee memberships were publicly advertised and the answer given by the Selectmen was that yes they were. Bob Gauthier asked if a capital reserve fund might be established for the purchase of a police cruiser as they are for the fire truck etc. Dawn Miner explained that capital reserve funds must be specified. Questions regarding janitorial service for the West Milan Hall resulted in the Selectmen stating that the current policy is "you use it; you clean it" however, they will look into arrangements. Janet Woodward asked if the Town had any input into the County portion of the tax bill. The Selectmen stated that basically the only input open to the Town was through the election of the County Commissioners. Cliff Tankard then queried the possibility of putting governors on the police cruiser set at 65 mph. Cliff then put this in the form of a motion which was seconded by Ron Lemoine. Following discussion a vote was taken and the motion defeated. Further discussion on the issue brought about the motion that the Selectmen inform the Police Chief that officers on duty were not to exceed the speed limit by 10 mph for any reason. The Selectmen responded that their authority over elected persons was limited and that the police Department is working on putting together a policy manual. A vote was taken and the motion defeated. Randall Hawkins requested that the Selectmen look into having a portable PA system for next year's Town Meeting. Michelle Bernard asked where the Timber Management monies went and was told that they go into the General Fund. Howard Doucette then raised the fact that the Auditor's letter did not appear in the Town Report. He made a motion that the auditor's management letter appear in next year's report. A vote was taken and the motion carried. Paulette Frechette asked if it would be possible to change auditors and received an affirmative reply. Bev Hawkins then moved that next year's Town Meeting be held the second Tuesday in March in the new school gym beginning at 6:30 p.m. The motion was seconded by Ernie Miner. A vote was taken and the motion carried. At 10:24 p.m. Rodney Young moved that the meeting recess until the ballots were counted. Flora Day seconded the motion. A vote was taken and the motion carried. The polls were declared closed. The town meeting was adjourned at 11:48 p.m.

Patricia Hall, Town Clerk

ANNUAL REPORT

OF THE

SCHOOL OFFICIALS

OF THE SCHOOL DISTRICT OF

MILAN, NEW HAMPSHIRE

FOR THE

YEAR ENDING JUNE 30, 1991



OFFICERS

1991 - 1992

MODERATOR

Ronald Hawkins

CLERK

Cynthia Woodward

TREASURER

Beth Lorden

CENSUS

Lisa Kaminsky

AUDITORS

Plodzik-Sanderson

TRUANT OFFICER

Robert Bisson

SCHOOL BOARD

Mary McLain, Chairman	Term Expires 1992
Jean Fortin	Term Expires 1993
Joseph Lorden	Term Expires 1994

DIRECTOR OF SPECIAL SERVICES

Bonnie Agrodnia

BUSINESS ADMINISTRATOR

Paul V. Partenope

SUPERINTENDENT OF SCHOOLS

Robert Bellavance

MILAN SCHOOL DISTRICT

SCHOOL WARRANT
The State of New Hampshire

To the inhabitants of the School District of the Town of Milan qualified to vote in District affairs:

You are hereby notified to meet in the gymnasium of the Milan Village School in said District on the 10th of March, 1992, at 1:00 o'clock in the afternoon to act by ballot upon the following subjects:

Polls are open for voting from 1:00 P.M. to 7:30 P.M.

1. To choose a moderator for the ensuing three (3) years.
2. To choose a clerk for the ensuing three (3) years.
3. To choose a member of the school board for the ensuing three (3) years.

Given under our hands at said Milan this ____th day of February, 1992.

Milan School Board:

Mary McLain, Chairman
Jean Fortin
Joseph Lorden

MILAN SCHOOL DISTRICT

SCHOOL WARRANT
The State of New Hampshire

To the inhabitants of the School District of the Town of Milan qualified to vote in District affairs:

You are hereby notified to meet in the gymnasium of the Milan Village School in said District on the 9th of March, 1992, at 7:30 P.M. in the evening of act upon the following subjects:

1. To determine the salaries of the truant officer, auditors, treasurer, moderator, clerk, and school board.
2. To hear the reports of agents, auditors, committees, or officers heretofore chosen and pass any vote relating thereto.
3. To see if the District will vote to authorize the school board to make application for and to accept, on behalf of the District, any or all gratis grants or other gratis funds for educational purposes which may now or hereinafter be forthcoming from the United States Government, the State of New Hampshire, private individuals, corporations, or any federal or state agency and to expend same for such projects as it may designate.
4. To see if the District will vote to accept the provisions of Chapter I, Chapter II, P.L. 94-142, National Forest Reserve, and school lunch, and appropriate such funds as may be available to the District under such federal acts for such particular projects as may be determined by the School Board. Further, to see if the District will authorize the school board to make application for such funds and to expend same for such projects as it may designate.

5. To see if the District will vote to form an AREA Review Committee under the provisions of RSA 195-A, said committee to be made up of 3 qualified voters, one of whom shall be a member of the Milan School Board, one shall be a selectman or representative, and one shall be appointed by the moderator.
6. To see if the District will vote to appropriate the sum of \$30,944.00 under Chapter I and Chapter II, ESEA for the operation of such programs and for the purchase of such materials as may be determined by the school board.
7. To see if the District will vote to raise and appropriate the sum of \$627,865.00, for the support of schools, for the payment of salaries for school district officials, and for the payment of the statutory obligations of the District.
8. To see if the District will vote to raise and appropriate the sum of \$535,741.00, for the payment of tuition to the Berlin School District under the AREA Plan.
9. To transact any other business that may legally come before this meeting.

Given under our hands at said Milan this ____th day of February, 1992.

Milan School Board:

Mary McLain, Chairman
Jean Fortin
Joseph Lorden

**MILAN SCHOOL DISTRICT
BUDGET
1992-1993**

<u>ACCOUNT NUMBER</u>	<u>ACCOUNT DESCRIPTION</u>	<u>1991-92 BUDGET</u>	<u>1992-93 PROPOSED BUDGET</u>
REGULAR EDUCATION PROGRAM			
1100 110 1	Salaries	\$163,563.00	\$188,645.00
1100 120 1	Substitutes	2,000.00	2,400.00
1100 200 1	Retirement/Medicare	5,721.00	8,438.00*
1100 201 1	Blue Cross/Blue Shield	16,118.00	17,996.00*
1100 202 1	Workmen Compensation	1,242.00	1,264.00*
1100 204 1	Boston Mutual	1,276.00	1,225.00*
1100 205 1	Delta Dental	794.00	779.00*
1100 230 1	FICA	10,513.00	11,696.00*
1100 260 1	Unemp. Comp	431.00	244.00*
1100 270 1	Tuition Reimb.	400.00	400.00
1100 290 1	Other Benefits	150.00	.00
1100 440 1	Repairs	1,230.00	1,255.00
1100 560 1	Edu-Brate	.00	300.00
1100 560 2	Tuition-Middle Sch.	155,025.00	143,325.00
1100 560 3	Tuition-Secondary	381,136.00	384,416.00
1100 580 1	Travel	300.00	300.00
1100 610 1	Supplies	6,770.00	5,879.00
1100 630 1	Books	4,375.00	10,001.00
1100 640 1	Periodicals	425.00	570.00
1100 751 1	Furn.- Additional	.00	1,469.00
1100 810 1	Dues & Fees	45.00	120.00
	Sub Total	<u>\$751,514.00</u>	<u>\$780,722.00</u>

SPECIAL EDUCATION PROGRAM

1200 110 1	Salaries	\$ 15,600.00	\$ 13,500.00
1200 200 1	Retirement/Medicare	632.00	612.00*
1200 201 1	Blue Cross/Blue Shield	2,076.00	2,186.00*
1200 202 1	Workmen Compensation	117.00	90.00*
1200 205 1	Delta Dental	70.00	64.00*
1200 230 1	FICA	1,217.00	837.00*
1200 260 1	Unemployment Comp.	56.00	14.00*
1200 290 1	Other Benefits	50.00	.00
1200 330 1	Pupil Services	17,735.00	20,646.00
1200 440 1	Repairs	50.00	50.00
1200 510 1	Pupil Transportation	.00	500.00
1200 560 1	Tuition - Elementary	1,275.00	2,340.00

Town of Milan, New Hampshire

<u>ACCOUNT NUMBER</u>	<u>ACCOUNT DESCRIPTION</u>	<u>1991-92 BUDGET</u>	<u>1992-93 PROPOSED BUDGET</u>
1200 560 2	Tuition- Spec. Ed.	\$.00	\$ 8,000.00
1200 580 1	Travel	1,080.00	100.00
1200 610 1	Supplies	50.00	75.00
1200 630 1	Books	457.00	400.00
1200 810 1	Dues & Fees	.00	100.00
	Sub Total	<u>\$ 40,465.00</u>	<u>\$ 49,514.00</u>

ATTENDANCE/GUIDANCE/HEALTH SERVICES

2110 110 1	Truant Officer	\$ 25.00	\$ 25.00
2110 230 1	FICA	2.00	2.00*
2120 110 1	Salary - Guidance	6,498.00	6,045.00
2120 200 1	Retirement/Medicare	357.00	274.00*
2120 201 1	Blue Cross/Blue Shield	376.00	461.00*
2120 202 1	Workmen Compensation	49.00	41.00*
2120 204 1	Boston Mutual	39.00	40.00*
2120 205 1	Delta Dental	26.00	27.00*
2120 230 1	FICA	413.00	375.00*
2120 260 1	Unemployment Comp.	56.00	24.00*
2120 580 1	Travel	320.00	213.00
2120 610 1	Supplies	530.00	600.00
2120 630 1	Books	323.00	327.00
2120 810 1	Dues & Fees	.00	33.00
2130 110 1	Salary - Health	3,626.00	2,456.00
2130 200 1	Retirement/Medicare	53.00	36.00*
2130 202 1	Workmen Comp.	27.00	17.00*
2130 230 1	FICA	230.00	152.00*
2130 260 1	Unemployment Comp.	30.00	10.00*
2130 610 1	Supplies	45.00	45.00
2130 640 1	Periodicals	.00	66.00
2130 810 1	Dues & Fees	.00	50.00
	Sub Total	<u>\$ 13,025.00</u>	<u>\$ 11,319.00</u>

STUDENT ASSESSMENT/LIBRARY SERVICES

2210 891 1	Assessment Program	\$ 175.00	\$ 75.00
2220 110 1	Salaries - Library	7,342.00	7,396.00
2220 200 1	Retirement/Medicare	648.00	262.00*
2220 201 1	Blue Cross/Blue Shield	.00	450.00*
2220 204 1	Boston Mutual	.00	40.00*
2220 205 1	Delta Dental	.00	26.00*
2220 230 1	FICA	573.00	459.00*
2220 260 1	Unemployment Comp.	58.00	30.00*
2220 290 1	Other Benefits	100.00	20.00

Town of Milan, New Hampshire

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<u>ACCOUNT NUMBER</u>	<u>ACCOUNT DESCRIPTION</u>	1991-92 <u>BUDGET</u>	1992-93 <u>PROPOSED BUDGET</u>
2220 440 1	Repairs	\$ 50.00	\$ 50.00
2220 610 1	Supplies	100.00	374.00
2220 630 1	Books	1,500.00	1,000.00
2220 640 1	Periodicals	75.00	195.00
2220 810 1	Dues & Fees	690.00	825.00
	Sub Total	<u>\$ 11,311.00</u>	<u>\$ 11,202.00</u>

SCHOOL BOARD/S.A.U. No. 20/VOLUNTEER SERVICES

2310 110 1	Salaries-School Officials	\$ 900.00	\$ 1,150.00
2310 200 1	Retirement/Medicare	5.00	17.00*
2310 230 1	FICA	71.00	71.00*
2310 260 1	Unemployment Comp.	4.00	5.00*
2310 350 1	Audit Services	.00	1,800.00
2310 370 1	Census Taker	150.00	.00
2310 380 1	Legal Services	893.00	500.00
2310 520 1	School Board Bond	70.00	40.00
2310 522 1	Liability Insurance	100.00	100.00
2310 540 1	Advertising	300.00	150.00
2310 610 1	Supplies	450.00	750.00
2310 800 1	Bank Service Charges	.00	50.00
2310 810 1	Dues & Fees	2,023.00	2,516.00
2320 351 1	S.A.U. No. 20	43,199.00	44,538.00
2391 620 1	Volunteer Program	50.00	50.00
	Sub Total	<u>\$ 48,215.00</u>	<u>\$ 51,737.00</u>

ADMINISTRATIVE SERVICES

2410 110 1	Salary-Administration	\$ 7,180.00	\$ 20,672.00
2410 120 1	Substitute	500.00	.00
2410 200 1	Retirement/Medicare	478.00	809.00*
2410 201 1	Blue Cross/Blue Shield	.00	2,186.00*
2410 202 1	Workmen Comp.	.00	139.00*
2410 205 1	Delta Dental	.00	64.00*
2410 230 1	FICA	560.00	1,282.00*
2410 260 1	Unemployment Comp.	19.00	31.00*
2410 440 1	Repairs	.00	300.00
2410 520 1	Insurance Bond	30.00	30.00
2410 531 1	Telephone	900.00	900.00
2410 532 1	Postage	125.00	315.00
2410 580 1	Travel	90.00	150.00
2410 610 1	Supplies	183.00	220.00
2410 630 1	Books	11.00	15.00
2410 640 1	Periodicals	25.00	25.00

Town of Milan, New Hampshire

<u>ACCOUNT NUMBER</u>	<u>ACCOUNT DESCRIPTION</u>	1991-92 <u>BUDGET</u>	1992-93 <u>PROPOSED BUDGET</u>
2410 751 1	Furn.-Additional	\$ 52.00	\$.00
	Sub Total	<u>\$ 10,153.00</u>	<u>\$ 27,138.00</u>

MAINTENANCE/TRANSPORTATION SERVICES

2540 110 1	Salaries-Maintenance	\$ 19,420.00	\$ 17,933.00
2540 200 1	Retirement/Medicare	1,115.00	260.00*
2540 202 1	Workmen Compensation	.00	897.00*
2540 230 1	FICA	1,550.00	1,112.00*
2540 260 1	Unemployment Comp.	138.00	68.00*
2540 290 1	Other Benefits	150.00	100.00
2540 431 1	Trash Pick-Up	750.00	750.00
2540 440 1	Repairs	1,640.00	2,450.00
2540 490 1	Purchased Prof.Services	450.00	.00
2540 520 1	Building Insurance	4,200.00	3,600.00
2540 610 1	Supplies	2,500.00	2,500.00
2540 652 1	Electricity	9,100.00	9,000.00
2540 653 1	Fuel Oil	12,000.00	10,000.00
2540 741 1	Equip. Additional	1,940.00	300.00
2550 510 1	Pupil Transportation	18,267.00	18,833.00
2550 510 2	Pupil Transportation	18,267.00	18,833.00
2550 510 3	Pupil Transportation	18,267.00	18,833.00
2550 610 1	Gasoline-Diesel	2,250.00	1,500.00
2550 610 2	Gasoline-Diesel	2,250.00	1,500.00
2550 610 3	Gasoline-Diesel	2,250.00	1,500.00
2554 110 1	Sal. Educ. Field Trips	125.00	125.00
2554 230 1	FICA	10.00	10.00*
2554 480 1	Educ. Field Trips	500.00	500.00
	Sub Total	<u>\$117,139.00</u>	<u>\$110,604.00</u>

PRINCIPAL/INTEREST

5100 830 1	Principal	\$ 50,000.00	\$ 50,000.00
5100 840 1	Interest	47,795.00	44,575.00
	Sub Total	<u>\$ 97,795.00</u>	<u>\$ 94,575.00</u>

CHAPTER I

1100 110 1	Salaries-Chapter I	\$ 13,715.00	\$ 13,910.00
1100 201 1	Blue Cross/Blue Shield	.00	1,462.00*
1100 202 1	Workmen Compensation	.00	93.00*
1100 204 1	Boston Mutual	.00	114.00*

Town of Milan, New Hampshire

<u>ACCOUNT NUMBER</u>	<u>ACCOUNT DESCRIPTION</u>	<u>1991-92 BUDGET</u>	<u>1992-93 PROPOSED BUDGET</u>
1100 205 1	Delta Dental	\$ 73.00	\$ 84.00*
1100 230 1	FICA	.00	862.00*
1100 260 1	Unemployment Comp.	.00	18.00*
1100 310 1	Instructional Services	.00	1,000.00
1100 440 1	Repairs	.00	54.00
1100 610 1	Supplies	975.00	540.00
1100 630 1	Books	.00	187.00
1100 741 1	Equip.-Additional	.00	56.00
1100 751 1	Furn. -Additional	.00	500.00
	Sub Total	<u>\$ 14,690.00</u>	<u>\$ 18,880.00</u>

CHAPTER I

1100 110 1	Salaries-Chapter I	\$ 7,385.00	\$ 7,490.00
1100 200 1	Retirement/Medicare	1,689.00	340.00*
1100 201 1	Blue Cross/Blue Shield	.00	788.00*
1100 202 1	Workmen Comp.	.00	50.00*
1100 204 1	Boston Mutual	.00	61.00*
1100 205 1	Delta Dental	.00	46.00*
1100 230 1	FICA	.00	464.00*
1100 610 1	Supplies	525.00	525.00
	Sub Total	<u>\$ 9,599.00</u>	<u>\$ 9,764.00</u>

CHAPTER II

2000 600 1	Supplies	\$ 4,726.00	\$ 1,150.00
2220 741 1	Equip.-Additional	2,251.00	1,150.00
	Sub Total	<u>\$ 6,977.00</u>	<u>\$ 2,300.00</u>

CONSTRUCTION SERVICES

4500 460 1	Construction	\$ 91,854.00	\$.00
4500 540 1	Advertising	277.00	.00
4500 741 0	Equip.-Additional	5,000.00	.00
4500 741 1	Equip.-Additional	1,219.00	.00
4500 750 1	Furn. - Additional	17,733.00	.00
	Sub Total	<u>\$116,083.00</u>	<u>\$.00</u>

FOOD SERVICES

2560 110 1	Salaries - Lunch	\$ 14,180.00	\$ 13,215.00
2560 120 1	Substitutes	200.00	200.00

Town of Milan, New Hampshire

<u>ACCOUNT NUMBER</u>	<u>ACCOUNT DESCRIPTION</u>	<u>1991-92 BUDGET</u>	<u>1992-93 PROPOSED BUDGET</u>
2560 200 1	Retirement/Medicare	\$ 796.00	\$ 192.00*
2560 202 1	Workmen Compensation	.00	661.00*
2560 230 1	FICA	1,106.00	819.00*
2560 260 1	Unemployment Comp.	112.00	53.00*
2560 290 1	Other Benefits	100.00	100.00
2560 440 1	Repairs	300.00	400.00
2560 520 1	Insurance - Bond	30.00	30.00
2560 610 1	Supplies	1,000.00	800.00
2560 611 1	Supplies - Senior Meals	50.00	50.00
2560 620 1	Food	8,700.00	10,000.00
2560 621 1	Food - Senior Meals	100.00	100.00
2560 741 1	Equip. - Additional	175.00	175.00
	Sub Total	<u>\$ 26,849.00</u>	<u>\$ 26,795.00</u>
	GRAND TOTAL	\$ 1,263,815.00	\$ 1,194,550.00

* All or part of the total amount under the starred items are required by law to be raised as determined by the proper authorities. The District determines the salaries of the District Officers. The School Administrative Unit No. 20 decides the Superintendent's salary for 1992-93 as follows: Dummer, \$1,922.22; Errol, \$5,101.52; Gorham, \$38,804.53; Milan, \$9,385.34; Randolph, \$2,794.85; Shelburne, \$3,014.54. The Teacher's Retirement and the State Employee's Retirement assess the amount of the Superintendent's retirement and other District employees that belong to the system. In those towns that are under Social Security, the amount to be paid by the District is established by law. All Districts are required by law to provide Unemployment Compensation and Workmen's Compensation.

ANTICIPATED REVENUES

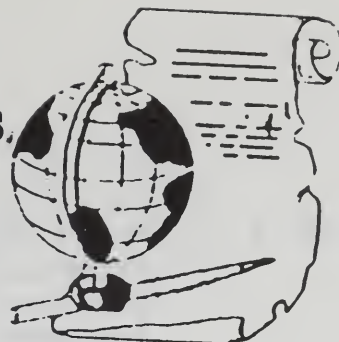
	<u>1991-92</u>	<u>1992-93</u>
June 30 Balance	\$ 22,749.12	\$ 20,000.00
Foundation Aid	149,610.00	175,353.00
Building Aid	20,000.00	20,000.00
Nutrition - State	750.00	750.00
Chapter I & II	28,741.00	30,666.00
Nutrition - Federal	5,400.00	5,400.00
Tuition	50,000.00	65,000.00
Interest - NOW	4,000.00	1,000.00
Senior Meals	1,500.00	1,500.00
Child Nutrition - Local	14,500.00	14,500.00
	<hr/>	<hr/>
	\$297,250.12	\$334,169.00

BUDGET SUMMARY

	<u>1991-92</u>	<u>1992-93</u>
Appropriation	\$1,143,340.00	\$1,194,550.00
Revenues	297,250.00	334,169.00
District Assessment	\$ 846,090.00	\$ 860,381.00

Net Increase**\$14,291.00****1.7%**

**TUITION STUDENTS,
1992-1993**



Grade 7

Adams, Alan
Belanger, Keith
Bernier, Chad
Caron, Elissa
Coulombe, Mark
Daniels, Corine
Doherty, Meghan (1/2)
Finson, Heather
Finson, Heidi
Gagnon, Jamie

Gagnon, Stephanie
Larrivee, Amanda
Levesque, Eric
Masters, Jeremiah
Morneau, Gregory
Perreault, Alicia
Perreault, Christine
Rich, Victor Jr.
Thompson, Ashley

18.5 x \$3,822.00 = \$70,707.00

Grade 8

Allen, Jarrett
Binette, Katie
Briere, Scott
Cormier, David
Coulombe, Jessica
Doucette, David
Duguay, Shawna
Gagne, Bryan
Holt, Mindy
Marino, Stephanie

Masters, Erica
Metayer, Melissa
Moulton, Richard
Onofrio, Spring
Reynolds, Timothy
Thomas, Beau
Turgeon, Kris
Vaillancourt, Autumn
Wheeler, Shauna

19 x \$3,822.00 = \$72,618.00

TOTAL **\$143,325.00**

Grade 9

Bean, Stephanie	Hall, Edwin
Becker, Amanda	Kay, Tarah
Belanger, Bonnie	Kelley, Patrick
Bergeron, Lori	Labonte, Kevin
Biggart, Jamie	Legassie, Thomas
Coulombe, Ann-Marie	MacKinnon, Alison
Dorland, Sarah	Onofrio, April
Dube, Sara	Pepin, Kip
Frechette, Scot	Perreault, Eliza
Gagne, Gary	Rue, Sonia
Hajewski, Carrie	Trottier, Casey

22 x \$4,688.00 = \$103,136.00

Grade 10

Adams, Brian	Larrivee, Jaime
Allen, Bobbie Jo	Montminy, Candy
Bean, Scott	Morisette, Jason
Caron, Todd	Pouliot, Richard
Castonguay, Tanya	Rich, Melissa
Couture, Mark	Rodger, Eric
Dalphonse, Tod	Shields, Julie
Fitzmorris, Kyle	Thompson, Cappi
Gagne, Erik	Turgeon, Mohammed
Kelley, Sean	York, Jesse

20 x \$4,688.00 = \$ 93,760.00



Grade 11	Balser, Gregg	John, Gretchen
	Bump, Michael	MacKinnon, Amanda
	Caron, Jessica	McLain, Michael
	Caron, Lori	Metayer, Michelle
	Castonguay, Gino	Mortenson, Kevin
	Halle, Dominic	Nadeau, Mark
	Halvorsen, Brian	Nolin, Kristine
	Hickey, Patrick	Peare, Peter
	Holt, Craig	St.Onge, Craig
	Holt, John	Turgeon, Diane
	Horne, Sarah	Viens, Natalie

22 x \$4,688.00 = \$103,136.00

Grade 12	Arnold, Michael	Letellier, Carolyn
	Belanger, Kim	Marino, Melissa
	Caron, Ross	Pelchat, Karen
	Cormier, Karen	Pinette, Sandy
	Dube, Sam	Shields, Michael
	Frechette, Sandy	Stephenson, Aaron
	Kiluk, Jennifer	Tupick, Kevin
	Labonte, Karen	Young, Casey
	Larrivee, Lea	Young, Matt

18 x \$4,688.00 = \$ 84,383.00

TOTAL \$384,416.00



REPORT OF SUPERINTENDENT OF SCHOOLS

To the Citizens of the Milan School District:

This will be my final report as your superintendent of schools. After 34 years in public education, 21 of which have been in the North Country serving you and five (5) other communities, it is time to move on to other ventures in life. Though I will no longer be associated with your school system I shall always treasure the experience.

My experience as your superintendent has been an enjoyable one for me. I have met and worked with many wonderful and interesting people i.e. your teachers and support staff, the parents and students of Milan, the members of your school board, both present and past, your elected officials, as well as all those unnamed individuals who have given so much to provide a quality education and a bright future for the young men and women of your community. I wish you all well. I shall miss you.

Cooperative School District Study

The Cooperative School District Study has yet to get underway. All six (6) communities of S.A.U. No. 20 have long ago appointed their representatives. The Berlin City Council, on the other hand, has failed to appoint anyone and most probably will not appoint anyone. Unfortunately we will have lost a year waiting for the Mayor and Council to act.

Though what I will be proposing will be made public prior to the Annual Meeting in March it will be my recommendation that Milan proceed to undertake the study with Gorham. The communities making up the S.A.U. have a sufficient number of middle school and senior high school students to create an educationally sound and cost effective 6-12 educational program in Gorham. Not only could Gorham provide a quality program but the numbers are also sufficient to lower Gorham's tuition rate to a level at or below that being charged by Berlin.

It will be my recommendation that the Gorham School Board send a letter to each S.A.U. No. 20 board member and each Committee member asking them to join it in the study exclusive of Berlin.

Opinion Survey

Your school board will be asking for your opinion on two (2) questions when you go to the polls to vote. The first on the ballot will be whether you would support the rental of the basement storeroom to the Dummer-Milan Area Kindergarten as a classroom. The space which now has a sprinkler system and can be used for storage or a classroom would be rented out at a fee sufficient to cover the cost of lights, heat, and maintenance. The up side of such an arrangement would be the income generated to reduce taxes and the opportunity of offering a kindergarten program in Milan at no cost to the tax payers. The down side, on the other hand, would be the need to relocate the storage materials to the attic. That would require a sprinkler system in the attic or the creation of a storage room that meets fire codes. The projected expense would be anywhere from \$3,500 to \$6,500 depending on which option you would choose.

A matter of some concern which would have to be addressed if the space were to be rented is the use of the gymnasium, the bathrooms, the library, etc. as well as the added administrative responsibilities the principal would have to take on in the event of injuries or other problems. If these additional children were in the building, some provisions would have to be made for them. The question is whether the provisions you would have to make would interfere with the operations of the Milan Village School.

The second question on the ballot is one calling for a feasibility study of keeping grades 7 & 8 in Milan. To do so would require some added space but the cost would more than pay for itself in the savings that would be realized. In addition Milan might well expand the AREA with Dummer to include grades 7 & 8. This would include tuition revenues in addition to the savings that would be made by keeping the children in Milan.

Several years ago I had looked at some of the cost figures that would be added to the cost of operating the Milan Village School if grades 7 & 8 were to be kept in Milan. These figures would have to be updated to the current year but I do believe the results would be similar: Milan would save substantial dollars over time.

What is my personal opinion. I think the study is worth doing and I recommend that you give it serious consideration.

1992-93 Budget

Your budget for 1992-93 will go up \$14,291.00 on the net side for an increase of \$.66/\$1,000 on your tax rate or 1.7% over 1991-92. On the gross side, on the other hand, the budget has increased \$51,210.00 or 4.5%; \$15,045.00 of which is due to a tuition rate increase. The remaining \$36,165.00 is totally covered by Foundation aid and tuition payments from Dummer. There will be no tax increase to pay for the operation of the local school for the upcoming school year. What increase there will be can be attributed 100% to the cost of tuitioning your students to Berlin.

The tuition rates in Berlin are substantially below state average. Though your costs will be in excess of \$527,000.00 for 1992-93 you must remember that you have approximately 120 students attending Berlin Schools. That represents a substantial number of children who must be educated.

To provide you with a sense of how the Berlin rates compared to the state average I have listed both below:

TUITION RATES 1992-1993

	<u>Berlin</u>	<u>State</u>
Elementary	\$3,536.00	\$4,285.28
Middle School	\$3,822.00	\$4,911.93
High School	\$4,688.00	\$5,735.46

BERLIN TUITION RATES 1991-92 VS 1992-93

	<u>1991-92</u>	<u>1992-93</u>	<u>% of Increase</u>
Middle School	\$3,445.00	\$3,822.00	10.9%
High School	\$4,648.00	\$4,688.00	.8%

Though the total net increase for 1992-93 can be attributed to the increases in tuition rates the rates remain low. In fact the middle school rate is \$789.93 or 16.1% below state average while the high school rate is \$1,047.46 or 18.3% below state average. Any way you look at it Berlin is giving you a quality education for the money you are paying per child.

The future of education in Berlin, unfortunately, is not too bright. The leadership of the city, particularly the mayor, is

anti-education. This does not bode well for the Berlin School System or for any school district sending its children there. Approximately a year ago an attempt was made to alter the tuition formula which has been used for approximately 20 years in an attempt by the city to increase Berlin's tuition revenues by a projected \$150,000.00. That attempt failed. Unfortunately, I don't think we have seen the last of these attempts and that does not bode well for Milan.

School Warrant

Your school warrant for the 1992-93 school year contains an article, Article 5 to be specific, which asks the voters to form an AREA Committee to review the contract with Berlin. The article was placed in your warrant at the request of the Berlin School Board and the Mayor. It is the purpose of the Committee to discuss a revision in the tuition formula under the present contract with Berlin with the intent of using more current costs so as to increase the rate of tuition per child. In other words, the attempt of a year ago by the Mayor, if this article passes, will formalize the effort in hopes that it will result in higher tuition costs.

What do I think of the attempt by the Mayor to increase costs to Milan? I think the effort stinks to high heaven and you should have nothing to do with it. I would suggest you vote a resounding "NO" and ask the Mayor to read your lips.

Summary

In closing what will be my final report I wish to thank all the people of Milan for their support over these many years, the members of your school board, both present and past, the members of the Milan Village School faculty who have served with me, the tax payers of the Milan community, and the parents and students of the Milan School System. It has been a pleasure and a privilege to have worked with all of you. I wish all of you well.

Respectfully,

ROBERT BELLAVANCE
Superintendent of Schools

Town of Milan, New Hampshire

MILAN VILLAGE SCHOOL

MILAN, NEW HAMPSHIRE 03588

TELEPHONE: 449-3306

PRINCIPAL'S REPORT

Listed below are the teachers and enrollments for the 1991-92 school year:

Grade 1 - Christina Dean - 21
 Grade 2 - Christine Lindsey - 21
 Combination - Lisa Morse - 14
 Grade 3 - Emily Tankard - 19
 Grade 4 - Virginia Mondor - 17
 Grade 5 - Ella Eames - 27
 Grade 6 - Jacqueline Quintal - 20
 Resource Room - Deborah Stewart
 Chapter I - Claudia Daniels
 Art - Vicky Ayer
 Physical Education - JoAnn Davis
 Guidance - Carol Kidder
 Music - Denise Doucette (aide)

Support Staff:
 Nurse - Myrna Johnson
 Occupational therapist - Arlene Labnon
 Speech therapist - Luci Ruppel
 Secretary - Natalie Caron
 Cooks - Greta Turner & Olivia Caron
 Janitorial - Roma Labrecque
 Theodore Mortenson
 Willard Turner
 Library Aide - Donna Campbell
 Special Education Aide - Judy Arsenault

Teachers and students arrived on opening day excited to begin the year in our newly renovated classrooms and spacious gym. An Open House in September started a new year, dedicated to celebrating "The Spirit of Education". Parent's Day, Grandparent's Day and our newly formed "Editors' Room" are all part of this celebration.

September enrollment in our first and second grades was 26 and 30 respectively. Therefore, a combination class of first and second graders was added to the Milan Village School. Lisa Morse, who has had experience in teaching combination classes, was hired.

A vital part of every school is a well-run, functioning library. Donna Campbell was hired as a part-time library aide.

Our school was fortunate in receiving a grant from The State Department of Education for a special education aide. Judy Arsenault was hired to work with our students.

An on-going project among staff members at the school is to write and implement a new social studies curriculum for the 1992-93 school year. Also, this year we have been awarded a grant from the New Hampshire Fish and Game Department to study a school-yard habitat curriculum. This, along with our Appalachian Mountain Club educational field trips, will help enrich our already strong social studies program.

We are grateful to our PTO who continues to sponsor the many activities enjoyed by our students. This year some of the sponsored activities were our annual school trip (to the Maine Aquarium and to the beach for tidepooling), a magician, the play "Aladdin", songwriter Barry Polisar and our "Learn to Ski" program.

Our Volunteer Program is outstanding and once again has received the Blue Ribbon Award for the 10th year. The Milan Village School's outstanding reputation for excellence in education is due to our professional staff, supportive PTO and dedicated volunteers all working together. Thank you, everyone.

Thanks also to our Recreation Department who continues to expand its activities and sports programs for our students.

Once again, we would like to thank our students' parents, school board, and our superintendent Mr. Robert Bellavance for their continued support. Our best wishes to Mr. Bellavance for a fulfilling retirement. We will surely miss his presence in our school.

Respectfully submitted,

Deborah Stewart

Deborah Stewart
Principal

SCHOOL ADMINISTRATIVE UNIT NO. 20 1992-1993 BUDGET

RECEIPTS:

Cash on Hand as of June 30, 1992.....	\$.00
Unemployment/Workmen's Comp.....		40.00
Interest.....		400.00
Other - NCEF.....		5,600.00
 TOTAL RECEIPTS.....	 \$	 6,040.00

EXPENDITURES:

110	- Salaries.....	\$187,732.00
200	- Retirement/Medicare.....	12,146.00
201	- Blue Cross/Blue Shield.....	22,242.00
202	- Workmen Compensation.....	1,258.00
204	- Boston Mutual.....	1,034.00
205	- Delta Dental.....	820.00
230	- F.I.C.A.....	11,756.00
260	- Unemployment Compensation.....	164.00
320	- Staff Development.....	12,223.00
330	- Administrative Services.....	100.00
350	- Legal Services.....	300.00
351	- Superintendent Search.....	10,500.00
430	- Cleaning Services.....	1,440.00
440	- Repair Services.....	4,455.00
450	- Rent.....	9,000.00
520	- Building Insurance.....	4,000.00
531	- Telephone.....	2,500.00
532	- Postage.....	2,200.00
540	- Advertising.....	325.00
550	- Printing.....	1,000.00
580	- Travel.....	5,200.00
610	- Supplies.....	5,000.00
611	- Software Program.....	350.00
630	- Books.....	250.00
640	- Periodicals.....	75.00
650	- Electricity.....	875.00
741	- Equipment.....	500.00
751	- Furniture.....	200.00
810	- Dues & Fees.....	1,645.00
890	- Miscellaneous.....	150.00

TOTAL EXPENDITURES.....	\$299,440.00
Less Estimated Receipts (from above).....	6,040.00

AMOUNT TO BE SHARED BY DISTRICTS.....	\$293,400.00
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Town of Milan, New Hampshire

DISTRIBUTION OF \$293,400.00 TO BE RAISED BY DISTRICTS

	1990 EQUALIZED VALUATION	VALUATION PERCENT	ADM 1990-91 PUPILS	PUPIL PERCENT	COMBINED PERCENT	TOTAL DISTRICT SHARE
DUMMER	\$ 24,336,201.	6.47%	0.0	0.00%	3.23%	\$ 9,476.82
ERROL	\$ 48,154,016.	12.79%	41.6	5.15%	8.97%	\$ 26,317.98
GORHAM	\$ 177,922,274.	47.27%	638.5	79.05%	63.16%	\$ 185,311.44
MILAN	\$ 54,754,180.	14.55%	127.6	15.80%	15.18%	\$ 44,538.12
RANDOLPH	\$ 36,181,735.	9.61%	0.0	0.00%	4.80%	\$ 14,083.20
SHELBURNE	\$ 35,036,093.	9.31%	0.0	0.00%	4.66%	\$ 13,672.44
	\$ 376,384,499.	100.00%	807.7	100.00%	100.00%	\$ 293,400.00

Jean Lary, Chairman

School Administrative Unit No. 20

**SCHOOL DISTRICT MEETING
MILAN, NEW HAMPSHIRE
March 11, 1991**

The annual School District for the Town of Milan was held at the West Milan town hall on the evening of March 11, 1991. The meeting was called to order by the Moderator, Ronald Hawkins, at 7:30 P.M., with the reading of the School Warrant.

Article 1: To determine the salaries of the truant officer, auditors, treasurer, moderator, clerk, and school board.

A motion was made by Alta Campbell and seconded by Janet Woodward that the salaries be set and listed as below:

School Board	1 @ \$200.00
	2 @ \$150.00 each
Treasurer	\$150.00
Moderator	\$ 50.00
Clerk	\$ 25.00
Auditors	2 @ \$ 50.00 each
Truant Officer	\$ 25.00
Census Taker	\$150.00
Checklist Supervisors	3 @ \$ 15.00 each
Ballot Clerks	2 @ \$ 15.00 each

A motion on Article 1 was passed with an affirmative vote.

Article 2: To hear the reports of agents, auditors, committees, or officers heretofore chosen and pass any vote relating thereto.

The motion was made by Michelle Bernard and seconded by Jacqueline Quintal. The motion was carried.

Article 3: To see if the District will vote to authorize the school board to make application for and to accept, on behalf of the District, any or all gratis grants or other gratis funds for educational purposes which may now or hereinafter be forthcoming from the United States Government, the State of New Hampshire, private individuals, corporations, or any federal or state agency and to expend same for such projects as it may designate.

The motion was made by Diane Rodger and seconded by Janet Woodward. Article 3 passed with an affirmative vote.

Article 4: To see if the District will vote to accept the provisions of Chapter I, Chapter II, National Forest Reserve, and school lunch, and appropriate such funds as may be made available to the District under such federal acts for such particular projects as may be determined by the School Board. Further, to see if the District will authorize the School Board to make application for such funds and to expend same, for such projects as it may designate.

Lois Alger made the motion which was seconded by Paulette Frechette. Perley Lang asked to have Chapters I and II clarified. Ray Paradis asked what would happen if the money wasn't funded. Mr. Bellavance responded that the program would not be run without funds. Article 4 was passed.

Article 5: To see if the District will vote under the provisions of RSA 195:18 to create a Cooperative School District Planning Committee consisting of 3 qualified voters of whom one shall be a member of the school board, one shall be a selectman or representative, and one shall be appointed by the moderator.

Dave Woodward made the motion and it was seconded by Janet Woodward. Alta Campbell wanted to know more about this committee's purpose. Joe Lorden explained that it involved SAU 20 and Berlin; that this will be a study and assess the needs of the concerned areas and possibilities on how to address these needs through possible consolidation of school(s). Other questions followed to which Mr. Bellavance insured that this was a non-binding study on where to go with our education and its

cost. The people will be the final judges of the results of this study. First a special hearing will be held, and then a ballot vote will be taken. Article 5 was passed.

Article 6: To see if the District will vote to appropriate the sum of \$28,225.00 under Chapter I and Chapter II, ESEA for the operation of such programs and for the purpose of such materials as may be determined by the school board.

The motion was made by Ron Dube and seconded by Janet Woodward. Diane Rodger asked that if the Chapters were funded by Federal money, why must we raise the money? Mr. Bellavance explained that it could only be applied for with public authorization. Janet Woodward pointed out that this would not come out of the local tax. Article 6 was passed.

Article 7: To see if the District will vote to raise and appropriate the sum of \$578,954.00, an increase of \$47,558.00 (9.8%) over the 1990-91 school year, for the support of the schools, for the payment of salaries, for the school district officials, and for the payment of the statutory obligations of the District.

The motion was made by Joe Lorden and seconded by Glenn Gagne. Janet Woodward noted that these amounts were lower figures than those in the School Warrant. Joe Lorden affirmed that statement. The decrease of \$4,765.00 was due to recent lowering of the retirement by the state. Sally Middleton asked how much of this went to salary increases, noting the poor economy overall. Mr. Bellavance acknowledged some of the said monies were due to salary increases, but later noted that it amounted to only .40/thousand impact on our taxes. Maurice Boucher inquired about the insurance and retirement programs and also requested that this information be printed for the townspeople. After questioned by Sally Middleton, Mr. Bellavance stated the increase in tuition for Berlin and the decrease in the amount of Foundation Aid received were the biggest factors in the increase of the budget. Glenn Gagne moved to call the question. A vote was taken and the discussion continued. Further questions were raised addressing Foundation Aid, minimum standards, the AREA

agreement, and tuition received from Dummer. They were factually answered by Mr. Bellavance and members of the School Board. The motion was read once again. A vote was taken and Article 7 was passed.

Article 8: To see if the District vote to raise and appropriate the sum of \$536,161.00 an increase of \$131,890.00 (32.6%) over the 1990-91 school year, for the payment of tuition to the Berlin School District under the AREA plan.

The motion was made by Glenn Gagne and seconded by Janet Woodward. Concern was voiced about the large increase in tuition. Steve Enman noted that the School Board has been reviewing options to sending students elsewhere for education; exploring all possibilities in hopes of finding a way to keep taxes down. Jerry Caron questioned Berlin's cutback in school programs. Mr. Bellavance assured there was a minimum Berlin must provide. They must run an approved program. The motion was read and Article 8 was passed with an affirmative vote.

Article 9: To transact any other business that may legally come before this meeting.

Howard Doucette questioned some outrageous prices of a few items in the new school addition. Mr. Bellavance responded that the project was still within it's budget despite added minor setbacks such as a new septic system, oil tank and fuel pump, and sprinkler system. A motion was made to adjourn the meeting by Jacqueline Quintal and seconded by Janet Woodward. The meeting was adjourned at 9:20 A.M.

Respectfully submitted,

Cynthia S. Woodward
School Clerk

FINANCIAL REPORT
OF THE
MILAN SCHOOL DISTRICT
FOR THE YEAR ENDED
JUNE 30, 1991

CERTIFICATE

This is to certify that the information contained in this report was taken from the official records and is complete and correct to the best of my knowledge and belief. The accounts are kept in accordance with Section 17 of Chapter 21-J of the Revised Statutes Annotated and regulation Chapter Rev. 1100, Financial Accounting for Local Education Agencies on file with the Administrative procedures Act, and upon forms prescribed by the Department of Revenue Administration.

MARY L. MCLAIN
JEAN FORTIN
JOSEPH A. LORDEN
School Board

ROBERT BELLAVANCE
Superintendent of Schools
AUGUST 14, 1991

BALANCE SHEET

ASSETS

Cash on Hand, June 30, 1991.....	\$	25,200.77
Special Revenue.....		1,318.30
Capital Projects.....		178,350.83
Food Service.....		445.14
Accounts Receivable:		
State of NH - June Lunch.....		357.00
Dummer School Dist. (Gas Reimb.).....		800.59
TOTAL ASSETS.....		\$206,472.63

LIABILITIES

Unreserved Fund Balance.....	\$	22,479.12
Unreserved Fund Special Revenue.....		1,190.00
Unreserved Fund Balance (Lunch).....		352.14
Capital Projects.....		178,350.83
Other Payables:		
New England Telephone (June).....		60.55
Silver Burdett (Books).....		3.83
Gosselin (Repairs).....		662.04
Gorham Sch. District (Ins. Reimb.).....		2,315.52
Apple Computer (Chapter I).....		128.30
Ray's Electric (Lunch Repairs).....		450.00
Reserved for Encumbrances:		
Debbie Stewart (Course Reimb.).....		200.00
Milan Luncheonette (Gas Reimb.).....		50.00
Apple Computer (Equip.).....		230.30
TOTAL LIABILITIES.....		\$206,472.63

**GENERAL FUND: STATEMENT OF EXPENDITURES -
ELEMENTARY
For the Year Ended June 30, 1991**

	SALARIES	EMPLOYEE BENEFITS	PURCHASED SERVICES	SUPPLIES	PROPERTY	OTHER	TOTAL

GENERAL FUND EXPENDITURES							

ELEMENTARY							
Instruction	156075.57	31150.10	476.26	10182.57	2029.55		200414.05
REGULAR ED PROG	14640.00	2178.55	10631.30	535.17			27985.02
SPEC ED PROGRAMS							0.00
VOC ED PROGRAMS							0.00
OTHER INSTRUCT PROG							0.00

Pupil Support Services							0.00
ATTEND-SOCIAL WORK							7717.10
GUIDANCE	6250.86	582.45	292.80	590.99			3696.48
HEALTH	3167.10	262.54		266.84			0.00
PSYCHOLOGICAL							0.00
SPEECH+AUDIOLOGY							0.00
OTHER PUPILS							0.00

Instructional Support Serv							0.00
IMPROVE OF INST						600.00	1660.45
EDUCATIONAL MEDIA							0.00
OTHER INST STAFF							0.00

General Administration							4007.93
SCHOOL BOARD	9000.00	622.29	506.60	727.58		1811.46	38981.16
OFFICE OF SUPER							0.00
SPEC AREA ADMIN							0.00
OTHER GEN ADMIN							10953.41
SCHOOL ADMIN	6925.95	584.54	1669.91	123.01	1650.00		

Business Services							0.00
FISCAL							33976.47
OP+MAINT OF PLANT	13313.03	1507.30	6432.35	12723.79			19225.12
PUPIL TRANSPORTATION			17217.30	2007.82			0.00
CENT INTERNAL SERVS							0.00
OTHER BUSINESS							0.00
MANAGERIAL							0.00
OTHER SUPPORT SERV							0.00
TOTAL ELEMENTARY	201272.51	36327.77	76707.68	28218.22	3679.55	2411.46	348617.19

Town of Milan, New Hampshire

GENERAL FUND: STATEMENT OF EXPENDITURES -
MIDDLE/JUNIOR HIGH
For the Year Ended June 30, 1991

		EMPLOYEE	PURCHASED	SALARIES	BENEFITS	SERVICES	SUPPLIES	PROPERTY	OTHER	TOTAL
MIDDLE, JR HIGH										
Instruction	8			1,278,39.30						1,278,39.30
REGULAR ED PROG	8									0.00
SPEC ED PROGRAMS	8									0.00
VOC ED PROGRAMS	8									0.00
OTHER INSTRUCT PROG	8									0.00
Pupil Support Serv	8									0.00
ATTEND-SOCIAL WORK	8									0.00
GUIDANCE	8									0.00
HEALTH	8									0.00
PSYCHOLOGICAL	8									0.00
SPEECH+AUDIOLOGY	8									0.00
OTHER PUPILS	8									0.00
Instructional Support Servi	8									0.00
IMPROVE OF INST	8									0.00
EDUCATIONAL MEDIA	8									0.00
OTHER INST STAFF	8									0.00
General Administration	8									0.00
SCHOOL BOARD	8									0.00
OFFICE OF SUPER	8									0.00
SPEC AREA ADMIN	8									0.00
OTHER GEN ADMIN	8									0.00
SCHOOL ADMIN	8									0.00
Business Administration	8									0.00
FISCAL	8									0.00
OP-MAINT OF PLANT	8									0.00
PUPIL TRANSPORTATION	8					2,007.82				19,225.13
CENT INTERNAL SERV'S	8									0.00
OTHER BUSINESS	8									0.00
MANAGERIAL	8									0.00
OTHER SUPPORT SERV	8									0.00
TOT MID/JHS EXP	8			0.00	0.00	1,450,50.01	2,007.82	0.00	0.00	14,064.43

GENERAL FUND: STATEMENT OF EXPENDITURES - HIGH

For The Year Ended June 30, 1991

Town of Milan, New Hampshire

	EMPLOYEE BENEFITS	PURCHASED SERVICES	SUPPLIES	PROPERTY	OTHER	TOTAL
HIGH SCHOOL						
Instruction		273755.46				273755.46
REGULAR ED PROG	9 1					0.00
SPEC ED PROGRAMS	9 2					0.00
VOC ED PROGRAMS	9 3					0.00
OTHER INSTRUCT PROG	9 4					0.00
Pupil Support Services						0.00
ATTEND+SOCIAL WORK	9 5					0.00
GUIDANCE	9 6					0.00
HEALTH	9 7					0.00
PSYCHOLOGICAL	9 8					0.00
SPEECH+AUDIOLOGY	9 9					0.00
OTHER PUPILS	9 10					0.00
Instructional Support Serv						0.00
IMPROVE OF INST	9 11					0.00
EDUCATIONAL MEDIA	9 12					0.00
OTHER INST STAFF	9 13					0.00
General Administra						0.00
SCHOOL BOARD	9 14					0.00
OFFICE OF SUPER	9 15					0.00
SPEC AREA ADMIN	9 16					0.00
OTHER GEN ADMIN	9 17					0.00
SCHOOL ADMIN	9 18					0.00
Business Services						0.00
FISCAL	9 19					0.00
OP-MAINT OF PLANT	9 20					0.00
PUPIL TRANSPORTATION	9 21					0.00
CENT INTERNAL SERVS	9 22					0.00
OTHER BUSINESS	9 23					0.00
MANAGERIAL	9 24					0.00
OTHER SUPPORT SERV	9 25					0.00
TOTAL HIGH SCH	9 26	0.00	290972.71	2007.82	0.00	292980.53

**GENERAL FUND: STATEMENT OF EXPENDITURES -
SPECIAL REVENUE
For The Year Ended June 30, 1991**

SPECIAL REVENUE EXPENDITURES		SALARIES	EMPLOYEE BENEFITS	PURCHASED SERVICES	SUPPLIES	PROPERTY	OTHER	TOTAL
ELEMENTARY								
Instruction	11 1	20175.00	3783.22					29321.34
REGULAR ED PROG	11 2			1395.58	3967.54			0.00
SPEC ED PROGRAMS	11 3							0.00
VOC ED PROGRAMS	11 4							0.00
OTHER INSTRUCT PROG	11 5							0.00
Pupil Support Services	11 6							0.00
ATTEND+SOCIAL WORK	11 7							0.00
GUIDANCE	11 8							0.00
HEALTH	11 9							0.00
PSYCHOLOGICAL	11 10							0.00
SPEECH+AUDIOLOGY	11 11							0.00
OTHER PUPILS	11 12							0.00
Instructional Supp	11 13							0.00
IMPROVE OF INST	11 14							0.00
EDUCATIONAL MEDIA	11 15							0.00
OTHER INST STAFF	11 16							0.00
General Administration	11 17							0.00
SCHOOL BOARD	11 18							0.00
OFFICE OF SUPER	11 19							0.00
SPEC AREA ADMIN	11 20							0.00
OTHER GEN ADMIN	11 21							0.00
SCHOOL ADMIN	11 22							0.00
Business Services	11 23							0.00
FISCAL	11 24							0.00
OP+MAINT OF PLANT	11 25							0.00
PUPIL TRANSPORTATION	11 26							0.00
CENT INTERNAL SERV	11 27							0.00
OTHER BUSINESS	11 28							0.00
MANAGERIAL	11 29							0.00
OTHER SUPPORT SERV	11 30							0.00
TOTAL ELEMENTARY		20175.00	3783.22	0.00	1395.58	3967.54	0.00	29321.34

**REPORT OF DISTRICT TREASURER
FOR THE
Fiscal Year July 1, 1990 to June 30, 1991**

Cash on Hand, July 1, 1990.....	\$ 825,191.39
Received from Selectmen:	
Current Appropriation.....	616,495.00
Received from State Sources.....	221,832.50
Received from Federal Sources.....	36,336.34
Received from Tuitions.....	43,795.78
Received from all Other Sources.....	63,315.31
TOTAL RECEIPTS.....	\$ 981,774.93
TOTAL AMOUNT AVAILABLE FOR FISCAL YEAR.....	\$1,806,966.32
LESS SCHOOL BOARD ORDERS PAID.....	\$1,601,651.28
BALANCE ON HAND, JUNE 30, 1991.....	\$ 205,315.04

November 20, 1991

Beth T. Lorden
District Treasurer

AUDITORS' CERTIFICATE

This is to certify that we have examined the books, vouchers, bank statements and other financial records of the treasurer of the school district of MILAN, NEW HAMPSHIRE of which the above is a true summary for the fiscal year ending June 30, 1991, and find them correct in all respects.

Plodzik & Sanderson
Auditors

OCTOBER 31, 1991

Plodzik & Sanderson Professional Association
193 North Main Street Concord, N.H. 03301 (603)225-6996

INDEPENDENT AUDITOR'S REPORT ON FINANCIAL PRESENTATION


To the Members of the School Board
Milan School District
Milan, New Hampshire

We have audited the accompanying general purpose financial statements of the Milan School District and the combining and individual fund financial statements of the School District as of and for the year ended June 30, 1991, as listed in the table of contents. These financial statements are the responsibility of the School District's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

As described in Note 1B, the general purpose financial statements referred to above do not include the General Fixed Assets Account Group, which should be included to conform with generally accepted accounting principles. The amount that should be recorded in the General Fixed Assets Account Group is not known.

In our opinion, except that omission of the General Fixed Assets Account Group results in an incomplete presentation, as explained in the above paragraph, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the Milan School District at June 30, 1991, and the results of its operations for the year then ended, in conformity with generally accepted accounting principles. Also, in our opinion, the combining and individual fund financial statements referred to above present fairly, in all material respects, the financial position of each of the individual funds of the School District at June 30, 1991, and the results of operations of such funds for the year then ended, in conformity with generally accepted accounting principles.



PLODZIK & SANDERSON
Professional Association

September 25, 1991

**BIRTHS REGISTERED IN THE TOWN OF MILAN, NH
For the Year Ending December 31, 1991**

Date of Birth	Place of Birth	Name of Child	Name of Parents
3/07/91	Berlin	Jodie Erin Croteau	Cheryl A. Desilets Dennis G. Croteau
3/23/91	Berlin	Kristen Mae Sloan	Jerilynn M. Harder Walter R. Sloan
3/26/91	Berlin	Tessa Kate Berube	Karen L. Peabody Randall C. Berube
4/05/91	Berlin	Patrick Wood Sullivan	Denise R. Wood Brian M. Sullivan
4/23/91	Berlin	Trevor Tyrell Kaminsky	Lisa J. Woodward Eric R. Kaminsky
7/26/91	N. Conway	Andrew Paul Perrault	Carol S. Poulin Leon P. Perrault
8/26/91	Lancaster	Emily Elizabeth Biggart	Susan G. Eastman Gary S. Biggart
8/28/91	Berlin	Kassie-Marie Alisha Lamontagne	April L. Montminy Roland C. Lamontagne Jr.

9/04/91	Berlin	Mark Joseph Bisson	Marguerite M. Desmarais Jimmy J. Bisson
9/09/91	Berlin	Whitney Rae Holt	Heidi J. Rand Christopher R. Holt
9/20/91	Berlin	Molly-Ann Ruth Young	Lori A. Tremblay Douglas C. Young
9/22/91	Berlin	Hilary Kate Lemelin	Barbara A. Chadwick Claude R. Lemelin
11/03/91	Berlin	Christina Marie Corcoran	Lydia M. Wagner Brian Robert Corcoran
12/15/91	Lancaster	Jessie Katherine Tichy	Mary Kathleen Mullins Theodore Alfred Tichy Jr.

**DEATHS REGISTERED IN THE TOWN OF MILAN, NH
For the Year Ending December 31, 1991**

Date of Death	Place of Death	Name of Deceased	Parents' Names
3/7/91	Milan	Norman Eugene Rich	Victor Rich Lucy Fitts
4/14/91	Berlin	Laurier A. Mailloux	Josephat Mailloux Eva Thivierge
5/23/91	Colebrook	Harold D. Vashaw	Elizabeth Vashaw
11/23/91	Milan	Emilien Bernard	Octave Bernard Marie Louise Angers
11/23/91	Milan	Thelma Rose Bernard	John J. Gallant Rosalie Desroche
12/12/91	Lancaster	Vivian Rich Potter	Edson Rich Annie Brown
12/23/91	Berlin	Lila Jodrie Nichols	Timothy N. Jodrie Florence Eastman
12/26/91	Berlin	Armand Fortier	Albert Fortier Eva Sevigny

**MARRIAGES REGISTERED IN THE TOWN OF MILAN, NH
For the Year Ending December 31, 1991**

Date of Marriage	Name of Bride	Residence of Bride	Name of Groom	Residence of Groom
2/2/91	Michelle A Symonds	Milan	Kirt A. Kenney	Errol
6/1/91	Nona J. Chase	Milan	Daniel J. Cordwell	Milan
6/1/91	Janet P. Demers	Milan	Normand R. Roberge	Milan
6/8/91	Debra J. Kelly	Gorham	Ronald O. Girard	Milan
7/6/91	Christine A. Davis	Milan	Kenneth L Lindsay	Milan
7/9/91	Sharon M. Corcoran	Berlin	Michael A. Rheault	N. Woodstock
7/13/91	Gail M. Piche	Milan	Milton G. Kay	Bethlehem
8/3/91	Romanda J. Hurd	Bloomfield, Vt.	Gregory A. Barnett	Milan
8/10/91	Diane M. Murphy	Milan	Michael P. Murphy	Milan
8/24/91	Doris R. Olivier	Milan	Lionel J. Blais	Milan
9/15/91	Dolores V. Chouinard	Easthampton, Ma.	Ted A. Baker	Easthampton, Ma.
10/12/91	Joanne M. Patry	Gorham	James A. Michaud	Milan
12/31/91	Olivine N. Lavertue	Milan	Dennis A. Knowles	Milan

